

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Bruce Russell, an officer of Whidbey Telephone Company with personal knowledge and responsibility, based upon my discussions with the outside consultants retained by the Company to handle such matters, under penalty of perjury, state that the Company complies with state and federal accounting, cost allocation and cost adjustment rules pertaining to incumbent local exchange companies.

Dated this 30th day of July, 2015.

Bruce Russell
Chief Operating Officer