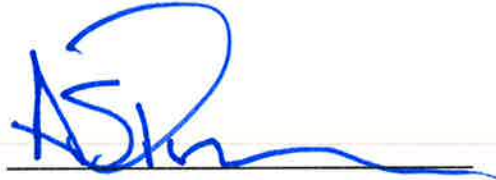


EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Andrew S. Petersen, an officer of McDaniel Telephone Company d/b/a TDS Telecom (the Company), with personal knowledge and responsibility, based upon my discussions with Company staff that handle such, 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, 2014.



Andrew S. Petersen
VP-External Affairs & Communications