

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Kevin G. Hess, an officer of Lewis River Telephone Company, Inc. d/b/a TDS Telecom (the Company), with personal knowledge and responsibility, based upon my discussions with Company staff that 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 29th day of July, 2016.

A handwritten signature in blue ink that reads "Kevin G. Hess". The signature is written in a cursive style and is positioned above a solid horizontal line.

Kevin G. Hess
Executive Vice President