

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Steven D. Hanson, an officer of Kalama Telephone 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.

Date this 1st day of August, 2018.



Steven D. Hanson
President