

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Dale Merten, an officer of The Toledo Telephone Co., Inc. 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 28th day of July, 2017.

A handwritten signature in black ink, appearing to read "Dale Merten", with a stylized flourish at the end.

Dale Merten
V.P. / C.O.O.