

# EXHIBIT 8

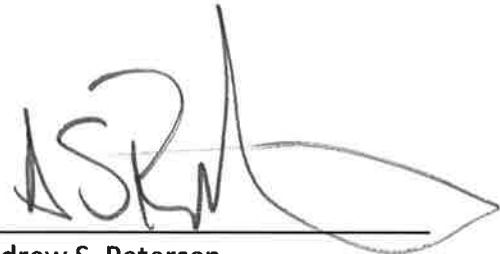
PETITION OF MCDANIEL TELEPHONE COMPANY D/B/A TDS TELECOM TO  
RECEIVE SUPPORT FROM THE STATE UNIVERSAL  
SERVICE COMMUNICATIONS PROGRAM –  
EXHIBIT 8 – 1

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FINANCIAL ACCOUNTING CERTIFICATE

I, Andrew S. Petersen, an officer of McDaniel Telephone Company d/b/a TDS Telecom 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 26<sup>th</sup> day of July, 2017.



Andrew S. Petersen  
VP-External Affairs & Communications