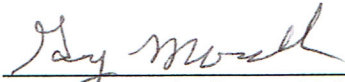


EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Greg Morasch, an officer of St. John Telephone, Inc. (the "Company") with personal knowledge and responsibility, based upon my discussions with the outside consultants retained by the Company to 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 at St. John, Washington this 29th day of July, 2015.



Greg Morasch, General Manager