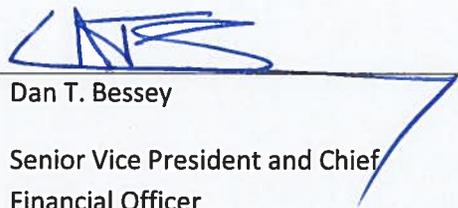


Certification

I am Dan Bessey, Senior Vice President and Chief Financial Officer. I hereby certify that I have overall responsibility for the preparation of all data supporting the Hawaiian Telcom, Inc. Annual Access filing and that I am authorized to execute the certification. Based upon information provided to me by employees responsible for the preparation of, or for supervision of the preparation of, the data submitted in support of the indices contained in this Annual Access filing for Hawaiian Telcom, Inc. Tariff Review Plan ("TRP"), I hereby certify that the data have been examined and reviewed and are true, correct and complete.

Date: June 08, 2017

Signature:



Name:

Dan T. Bessey

Title:

Senior Vice President and Chief
Financial Officer

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the provisions of U.S. Code, Title 18, Section 1001.)