

CERTIFICATE OF NON-FOREIGN STATUS

December 31, 2019

This Certificate of Non-Foreign Status is being executed and delivered as of the date first written above pursuant to Section 7.1(f) of that certain Asset Purchase Agreement, dated as of August 13, 2019 (the “Agreement”), among MI Connection Communications System (d/b/a Continuum, a joint agency created under Article 20 of Chapter 160A of the North Carolina General Statutes), the Town of Mooresville, North Carolina (“Transferor”), the Town of Davidson, North Carolina and TDS Broadband Service LLC, a Delaware limited liability company (“Transferee”). Section 1445 of the Internal Revenue Code of 1986, as amended (the “Code”), provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including Section 1445 of the Code), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. All capitalized terms used but not otherwise defined herein shall have the meanings given to such terms in the Agreement.

To inform Transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by Transferor, the undersigned hereby certifies the following on behalf of Transferor:

1. Transferor is not a foreign corporation, foreign partnership, foreign trust, foreign estate or foreign person (as those terms are defined in the Code and the Treasury Regulations promulgated thereunder);
2. Transferor is not a disregarded entity as defined in Treasury Regulation § 1.1445-2(b)(2)(iii);
3. Transferor’s employer identification number is 56-6001290; and
4. Transferor’s office address is 413 North Main Street, Mooresville, North Carolina 28115.

Transferor understands that this Certificate of Non-Foreign Status may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

[Signature page to follow]

Under penalties of perjury, I declare that I have examined this Certificate of Non-Foreign Status and, to the best of my knowledge and belief, it is true, correct and complete, and I further declare that I have authority to sign this Certificate of Non-Foreign Status on behalf of Transferor.

TOWN OF MOORESVILLE, NORTH CAROLINA

By: _____

Name: Miles Atkins

Title: Mayor

Attest: _____

Name: Genevieve Miller

Title: Town Clerk

This instrument has been preaudited in the manner required by the Local Government and Fiscal Control Act

By: _____

Name: Deborah Hockett

Title: Chief Financial Officer