

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	0
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	7,978,964	2,658
171 Network Support	133,502	0	0	133,502	48,993	3
172 General Support	6,471,838	0	0	6,471,838	2,331,232	2,655
173 Central Office	7,682,829	0	0	7,682,829	3,688,898	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	3,127,074	0	0	3,127,074	1,543,888	0
176 COE Transmission	4,555,755	0	0	4,555,755	2,145,011	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	6,735,236	0	0	6,735,236	1,909,841	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	5,862,788	0
190 Depreciation / Amortization	33,882,398	0	0	33,882,398	12,926,095	615
200 Customer Operations	n/a	n/a	n/a	n/a	3,133,841	560,356
201 Marketing	6,683,302	0	0	6,683,302	2,050,779	114
202 Local Business Office	1,222,371	0	0	1,222,371	201,308	111,878
203 Revenue Accounting	1,426,554	0	0	1,426,554	581,899	194,597
204 Other Billing & Collection	0	0	0	0	299,854	253,766
210 Access	n/a	n/a	n/a	n/a	1,814,121	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	6,029,269	202,796
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(582,549)	(30)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,438,789	94
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	36,787,196	766,488
<b>FIT Adjustments</b>						
270 Adjustment for FIT	(24,489)	0	0	(24,489)	(8,972)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(268,271)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	36,796,167	n/a
<b>Telephone Plant in Service</b>						
310 General Support	29,996,704	0	0	29,996,704	10,885,592	12,153
320 Central Office Equip-Switch	66,443,662	0	0	66,443,662	29,442,551	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	66,443,662	0	0	66,443,662	29,442,551	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	138,819,454	0	0	138,819,454	80,611,587	0
331 Subscriber Lines	79,812,833	0	0	79,812,833	21,607,816	0
332 Exchange Circuit	24,185,532	0	0	24,185,532	29,944,887	0
333 Interexchange Circuit	32,156,152	0	0	32,156,152	28,387,913	0
334 Host Remote	2,664,937	0	0	2,664,937	670,970	0
340 Cable & Wire	362,881,444	0	0	362,881,444	102,427,200	0
341 Subscriber Lines	329,661,496	0	0	329,661,496	82,375,042	0
342 Exchange	21,943,372	0	0	21,943,372	11,263,566	0
343 Interexchange	9,850,575	0	0	9,850,575	8,469,368	0
344 Host Remote	1,426,002	0	0	1,426,002	319,224	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,824,444	0	0	4,824,444	1,733,522	93
370 Total Plant In Service	602,965,708	0	0	602,965,708	225,100,452	12,246
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	486,470,326	0	0	486,470,326	176,332,618	8,928
390 Accum Deferred Income Tax	22,056,892	0	0	22,056,892	8,066,417	203
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,512,436	194
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	44,213,853	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

on the previous version of this form are no longer used for rate setting, so these data are no longer required.

	Interstate WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	38,146,736	0	0	23,099,304	23,099,304	3,839,236	11,208,196
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	0	38,146,736	0	0	23,099,304	23,099,304	3,839,236	11,208,196
<b>Expenses</b>								
170 Plant Specific	895,139	7,081,167	0	0	3,268,040	3,268,040	1,997,753	1,815,374
171 Network Support	5,432	43,558	0	0	22,847	22,847	7,440	13,271
172 General Support	255,789	2,072,788	0	0	1,114,586	1,114,586	355,601	602,602
173 Central Office	583,133	3,105,766	0	0	610,086	610,086	1,607,900	887,779
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	1,543,888	0	0	0	0	1,543,888	0
176 COE Transmission	583,133	1,561,878	0	0	610,086	610,086	64,012	887,779
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	50,785	1,859,055	0	0	1,520,521	1,520,521	26,813	311,721
180 Plant Non-Sp. Less Dep/Amor	444,453	5,418,335	0	0	3,761,034	3,761,034	619,698	1,037,603
190 Depreciation / Amortization	1,827,114	11,098,366	0	0	5,972,383	5,972,383	831,878	4,294,106
200 Customer Operations	281,749	2,291,736	0	0	1,167,675	1,167,675	437,616	686,445
201 Marketing	212,589	1,838,190	0	0	993,565	993,565	307,422	537,089
202 Local Business Office	0	89,430	0	0	74,969	74,969	14,460	0
203 Revenue Accounting	69,160	318,142	0	0	54,357	54,357	114,429	149,356
204 Other Billing & Collection	0	46,089	0	0	44,784	44,784	1,305	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	579,520	5,246,952	0	0	2,959,704	2,959,704	(715,289)	1,216,666
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	43,362	(625,882)	0	0	1,279,409	1,279,409	(77,842)	(41,579)
250 Taxes Other than FIT	165,467	1,273,228	0	0	698,601	698,601	169,267	405,361
260 Total Exp and Other Taxes	4,236,805	31,783,903	0	0	19,106,846	19,106,846	3,263,082	9,413,975
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(653)	(8,319)	0	0	(4,432)	(4,432)	(1,061)	(2,826)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(1,482,653)	2,229,903	0	0	1,398,911	1,398,911	202,025	628,967
300 Total Expenses & Taxes	n/a	34,022,125	0	0	20,510,189	20,510,189	3,466,168	10,045,768
<b>Telephone Plant in Service</b>								
310 General Support	1,186,166	9,687,274	0	0	5,125,650	5,125,650	1,728,712	2,832,912
320 Central Office Equip-Switch	0	29,442,551	0	0	0	0	29,442,551	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	29,442,551	0	0	0	0	29,442,551	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	20,268,073	60,343,514	0	0	19,781,801	19,781,801	2,151,096	38,410,617
331 Subscriber Lines	0	21,607,816	0	0	19,781,801	19,781,801	0	1,826,015
332 Exchange Circuit	20,268,073	9,676,814	0	0	0	0	102,463	9,574,351
333 Interexchange Circuit	0	28,387,913	0	0	0	0	1,377,662	27,010,251
334 Host Remote	0	670,970	0	0	0	0	670,970	0
340 Cable & Wire	2,694,776	99,732,425	0	0	81,689,924	81,689,924	1,275,993	16,766,508
341 Subscriber Lines	0	82,375,042	0	0	81,689,924	81,689,924	0	685,118
342 Exchange	2,694,776	8,568,790	0	0	0	0	113,647	8,455,143
343 Interexchange	0	8,469,368	0	0	0	0	843,122	7,626,246
344 Host Remote	0	319,224	0	0	0	0	319,224	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	190,766	1,542,663	0	0	831,692	831,692	271,155	439,817
370 Total Plant In Service	24,339,780	200,748,426	0	0	107,429,067	107,429,067	34,869,505	58,449,854
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	18,585,064	157,738,625	0	0	82,243,198	82,243,198	30,824,527	44,670,900
390 Accum Deferred Income Tax	883,764	7,182,449	0	0	3,815,912	3,815,912	1,256,301	2,110,236
400 Other Rate Base Adjust.	399,820	3,112,421	0	0	1,683,790	1,683,790	536,913	891,718
<b>Return Data</b>								
410 Average Rate Base	n/a	38,939,773	0	0	23,053,747	23,053,747	3,325,590	12,560,437
420 Return	n/a	4,132,930	0	0	2,593,546	2,593,546	374,129	1,165,255
430 Rate of Return	11.25%	10.61%	0.00%	0.00%	11.25%	11.25%	11.25%	9.28%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	0
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	7,630,300	2,040
171 Network Support	128,137	0	0	128,137	46,772	2
172 General Support	6,202,356	0	0	6,202,356	2,219,470	2,038
173 Central Office	7,387,372	0	0	7,387,372	3,551,269	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	2,986,834	0	0	2,986,834	1,479,099	0
176 COE Transmission	4,400,538	0	0	4,400,538	2,072,170	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	6,464,599	0	0	6,464,599	1,812,788	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	5,668,753	0
190 Depreciation / Amortization	37,338,635	0	0	37,338,635	14,072,109	1,437
200 Customer Operations	n/a	n/a	n/a	n/a	3,004,155	538,598
201 Marketing	6,397,391	0	0	6,397,391	1,963,194	86
202 Local Business Office	1,168,430	0	0	1,168,430	192,438	106,948
203 Revenue Accounting	1,363,454	0	0	1,363,454	561,945	189,025
204 Other Billing & Collection	0	0	0	0	286,578	242,539
210 Access	n/a	n/a	n/a	n/a	1,814,121	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	5,763,913	193,797
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(561,420)	(26)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,355,609	69
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	36,933,419	735,916
<b>FIT Adjustments</b>						
270 Adjustment for FIT	(24,489)	0	0	(24,489)	(9,013)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(257,570)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	36,942,431	n/a
<b>Telephone Plant in Service</b>						
310 General Support	30,248,362	0	0	30,248,362	10,913,874	9,759
320 Central Office Equip-Switch	60,713,920	0	0	60,713,920	26,728,700	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	60,713,920	0	0	60,713,920	26,728,700	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	147,404,599	0	0	147,404,599	85,198,173	0
331 Subscriber Lines	84,132,032	0	0	84,132,032	22,847,807	0
332 Exchange Circuit	26,526,117	0	0	26,526,117	31,786,713	0
333 Interexchange Circuit	33,862,225	0	0	33,862,225	29,843,786	0
334 Host Remote	2,884,226	0	0	2,884,226	719,867	0
340 Cable & Wire	376,927,709	0	0	376,927,709	105,253,612	0
341 Subscriber Lines	343,325,697	0	0	343,325,697	85,779,380	0
342 Exchange	22,306,448	0	0	22,306,448	10,692,415	0
343 Interexchange	9,858,437	0	0	9,858,437	8,460,352	0
344 Host Remote	1,437,127	0	0	1,437,127	321,465	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,377,719	0	0	4,377,719	1,559,693	65
370 Total Plant In Service	619,672,308	0	0	619,672,308	229,654,053	9,824
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	519,377,509	0	0	519,377,509	186,389,170	7,447
390 Accum Deferred Income Tax	19,980,560	0	0	19,980,560	7,268,197	122
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	4,102,701	175
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	40,099,387	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	37,855,763	0	0	22,902,158	22,902,158	3,781,590	11,172,015
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	0	37,855,763	0	0	22,902,158	22,902,158	3,781,590	11,172,015
<b>Expenses</b>								
170 Plant Specific	869,134	6,759,126	0	0	3,150,395	3,150,395	1,887,482	1,721,249
171 Network Support	5,219	41,551	0	0	22,028	22,028	6,971	12,552
172 General Support	250,791	1,966,642	0	0	1,077,513	1,077,513	315,281	573,848
173 Central Office	566,626	2,984,643	0	0	586,459	586,459	1,540,360	857,823
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	1,479,099	0	0	0	0	1,479,099	0
176 COE Transmission	566,626	1,505,544	0	0	586,459	586,459	61,261	857,823
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	46,498	1,766,290	0	0	1,464,396	1,464,396	24,870	277,025
180 Plant Non-Sp. Less Dep/Amor	436,489	5,232,263	0	0	3,694,684	3,694,684	551,496	986,083
190 Depreciation / Amortization	2,057,397	12,013,275	0	0	6,504,682	6,504,682	1,115,355	4,393,238
200 Customer Operations	278,936	2,186,621	0	0	1,137,983	1,137,983	385,241	663,398
201 Marketing	209,215	1,753,894	0	0	969,436	969,436	266,836	517,622
202 Local Business Office	0	85,490	0	0	72,459	72,459	13,032	0
203 Revenue Accounting	69,721	303,198	0	0	53,287	53,287	104,135	145,776
204 Other Billing & Collection	0	44,039	0	0	42,802	42,802	1,237	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	566,777	5,003,339	0	0	2,866,340	2,866,340	985,914	1,151,085
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	50,561	(611,956)	0	0	1,281,539	1,281,539	(1,867,059)	(26,437)
250 Taxes Other than FIT	161,819	1,193,721	0	0	662,573	662,573	152,179	378,968
260 Total Exp and Other Taxes	4,421,113	31,776,390	0	0	19,298,197	19,298,197	3,210,609	9,267,583
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(710)	(8,302)	0	0	(4,604)	(4,604)	(1,004)	(2,695)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(1,547,141)	2,130,686	0	0	1,262,998	1,262,998	200,195	667,494
300 Total Expenses & Taxes	n/a	33,915,378	0	0	20,565,798	20,565,798	3,411,807	9,937,773
<b>Telephone Plant in Service</b>								
310 General Support	1,228,979	9,675,136	0	0	5,217,260	5,217,260	1,611,333	2,846,543
320 Central Office Equip-Switch	0	26,728,700	0	0	0	0	26,728,700	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	26,728,700	0	0	0	0	26,728,700	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	21,785,110	63,413,064	0	0	20,836,462	20,836,462	2,290,462	40,286,140
331 Subscriber Lines	0	22,847,807	0	0	20,836,462	20,836,462	0	2,011,346
332 Exchange Circuit	21,785,110	10,001,604	0	0	0	0	114,990	9,886,614
333 Interexchange Circuit	0	29,843,786	0	0	0	0	1,455,605	28,388,181
334 Host Remote	0	719,867	0	0	0	0	719,867	0
340 Cable & Wire	2,707,674	102,545,938	0	0	85,024,314	85,024,314	1,287,584	16,234,040
341 Subscriber Lines	0	85,779,380	0	0	85,024,314	85,024,314	0	755,065
342 Exchange	2,707,674	7,984,742	0	0	0	0	115,976	7,868,766
343 Interexchange	0	8,460,352	0	0	0	0	850,143	7,610,209
344 Host Remote	0	321,465	0	0	0	0	321,465	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	176,504	1,383,125	0	0	763,109	763,109	224,336	395,680
370 Total Plant In Service	25,898,266	203,745,963	0	0	111,841,146	111,841,146	32,142,414	59,762,403
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	20,557,403	165,824,319	0	0	89,527,483	89,527,483	28,346,231	47,950,605
390 Accum Deferred Income Tax	805,615	6,462,459	0	0	3,494,221	3,494,221	1,079,671	1,888,567
400 Other Rate Base Adjust.	462,271	3,640,255	0	0	1,989,121	1,989,121	579,367	1,071,767
<b>Return Data</b>								
410 Average Rate Base	n/a	35,099,439	0	0	20,808,562	20,808,562	3,295,880	10,994,998
420 Return	n/a	3,948,687	0	0	2,340,963	2,340,963	370,786	1,236,937
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%



COS-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Group B  
 Transmittal Number: 191  
 COSA: TDSTAN15

Rate-of-Return TRP  
 7/15- 6/16  
 Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/15- 6/16</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	6,504,682	1,115,355	4,393,238	436,489	12,449,765	37,338,635
105 Expense Less Dep & Amor	12,130,942	1,943,075	4,495,377	4,995,141	35,577,810	n/a
110 Taxes Less FIT	662,573	152,179	378,968	161,819	n/a	n/a
115 Return	2,340,963	370,786	1,236,937	n/a	n/a	n/a
120 FIT	1,262,998	200,195	667,494	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	22,902,158	3,781,590	11,172,015	n/a	n/a	n/a
135 Access Service Revenue	22,902,158	3,781,590	11,172,015	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
140 Telephone Plant in Service	111,841,146	32,142,414	59,762,403	25,908,090	229,654,053	619,672,308
145 Rate Base Adjustments	1,989,121	579,367	1,071,767	462,446	4,102,701	n/a
150 Depreciation Reserves	89,527,483	28,346,231	47,950,605	20,564,850	186,389,170	519,377,509
155 Accum Deferred Income Tax	3,494,221	1,079,671	1,888,567	805,737	7,268,197	19,980,560
160 Average Rate Base	20,808,562	3,295,880	10,994,998	4,999,948	40,099,387	n/a
	---	---	---	---	---	---
<b>Actual, 1/14- 12/14</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	5,972,383	831,878	4,294,106	1,827,729	12,926,095	33,882,398
205 Expense Less Dep & Amor	12,435,862	2,261,938	4,714,508	3,010,004	22,422,312	n/a
210 Taxes Less FIT	698,601	169,267	405,361	165,561	n/a	n/a
215 Return	2,593,546	374,129	1,165,255	n/a	n/a	n/a
220 FIT	1,398,911	202,025	628,967	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	23,099,304	3,839,236	11,208,196	n/a	n/a	n/a
235 Access Service Revenue	23,099,304	3,839,236	11,208,196	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
240 Telephone Plant in Service	107,429,067	34,869,505	58,449,854	24,352,026	225,100,452	602,965,708
245 Rate Base Adjustments	1,683,790	536,913	891,718	400,014	3,512,436	n/a
250 Depreciation Reserves	82,243,198	30,824,527	44,670,900	18,593,993	176,332,618	486,470,326
255 Accum Deferred Income Tax	3,815,912	1,256,301	2,110,236	883,968	8,066,417	22,056,892
260 Average Rate Base	23,053,747	3,325,590	12,560,437	5,274,080	44,213,853	n/a
	---	---	---	---	---	---

COS-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Group B  
 Transmittal Number: 191  
 COSA: TDSTAN15

Rate-of-Return TRP  
 7/15- 6/16  
 Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/14 - 6/15</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	5,955,403	809,762	4,221,070	436,522	11,422,756	33,668,038
105 Expense Less Dep & Amor	10,785,493	3,716,741	4,593,357	4,882,114	34,963,939	n/a
110 Taxes Less FIT	675,951	151,667	379,416	163,200	n/a	n/a
115 Return	2,666,753	380,944	1,478,579	n/a	n/a	n/a
120 FIT	1,438,283	205,655	797,881	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	21,521,882	5,264,769	11,470,302	n/a	n/a	n/a
135 Access Service Revenue	21,521,882	5,264,769	11,470,302	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	105,374,698	30,479,310	58,487,480	24,427,869	218,769,357	581,911,519
145 Rate Base Adjustments	2,586,221	758,992	1,367,289	609,311	5,321,813	n/a
150 Depreciation Reserves	80,904,180	26,862,278	44,795,421	18,449,534	171,011,413	470,061,111
155 Accum Deferred Income Tax	3,352,252	989,852	1,916,569	792,077	7,050,750	19,124,987
160 Average Rate Base	23,704,487	3,386,172	13,142,779	5,795,569	46,029,007	n/a
<b>Actual, 1/13 - 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	5,972,861	826,991	4,215,283	1,856,379	12,871,513	33,656,000
205 Expense Less Dep & Amor	11,269,616	4,034,336	4,713,527	3,085,135	23,102,614	n/a
210 Taxes Less FIT	702,469	174,363	388,577	165,202	n/a	n/a
215 Return	2,825,446	432,362	1,234,155	n/a	n/a	n/a
220 FIT	1,523,728	233,392	666,101	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	22,294,120	5,701,445	11,217,643	n/a	n/a	n/a
235 Access Service Revenue	22,294,120	5,701,445	11,217,643	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	104,563,422	34,990,651	57,134,593	23,861,691	220,550,356	586,642,173
245 Rate Base Adjustments	2,408,687	781,050	1,320,178	571,872	5,081,787	n/a
250 Depreciation Reserves	77,852,446	30,560,797	42,147,111	17,480,746	168,041,100	461,625,651
255 Accum Deferred Income Tax	4,004,586	1,367,683	2,186,894	942,869	8,502,031	23,082,197
260 Average Rate Base	25,115,077	3,843,222	14,120,766	6,009,948	49,089,013	n/a

COS-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Group B  
 Transmittal Number: 191  
 COSA: TDSTAN15

Rate-of-Return TRP  
 7/15- 6/16  
 Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/13 - 6/14</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	5,972,426	845,350	4,245,781	1,892,806	12,956,363	33,775,575
105 Expense Less Dep & Amor	11,805,821	3,052,519	4,769,684	3,099,383	22,727,407	n/a
110 Taxes Less FIT	693,239	166,133	386,144	164,488	n/a	n/a
115 Return	2,778,665	406,961	1,317,471	n/a	n/a	n/a
120 FIT	1,498,539	219,698	711,022	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	22,748,690	4,690,661	11,430,102	n/a	n/a	n/a
135 Access Service Revenue	22,748,690	4,690,661	11,430,102	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
140 Telephone Plant in Service	104,967,802	33,602,576	57,845,546	24,097,355	220,513,279	586,006,113
145 Rate Base Adjustments	2,435,972	771,457	1,294,058	574,883	5,076,370	n/a
150 Depreciation Reserves	78,835,587	29,492,132	43,112,144	17,814,444	169,254,306	464,515,767
155 Accum Deferred Income Tax	3,868,932	1,264,469	2,161,907	912,549	8,207,858	22,260,689
160 Average Rate Base	24,699,254	3,617,432	13,865,554	5,945,245	48,127,485	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
<b>Actual, 1/12- 12/12</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	n/a
215 Return	0	0	0	0	0	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	0	0	0	0	n/a
235 Access Service Revenue	0	0	0	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
240 Telephone Plant in Service	0	0	0	0	0	0
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	0	0	0	0	0	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	0	0	0	0	n/a

**MAG-1**

**Filing Date:** 6/16/2015  
**Filing Entity:** TDS Group B  
**Transmittal Number :** 191  
**COSA:** TDSTAN15

The switched access data formerly required on rows 13, 15, and 17 on the previous version of this form are no longer used for rate setting, so these data are no longer required.  
The amount of frozen TIC revenue formerly required in column D is no longer required in order to simplify the form. The amounts of the frozen TIC revenue that are reallocated to carrier common line and special access are still required.

Access Element	Interstate Revenue Requirement Prior to Adjustments	Frozen MAG Transfer	Interstate Revenue Requirement Subject to Rate Making
	(A) Note 1	(B) Note 2	(C) Cols. (A)+(B)
Carrier Common Line	\$21,444,198	\$1,457,960	\$22,902,158
Special Access	\$10,971,410	\$200,605	\$11,172,015

Note 1: Source of Revenue Requirements in Column (A)  
Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**  
Special Access **TRP COS-1(P) Line 100, Column U**  
Note 2: Total Frozen MAG Shift Per FCC order





REV-1

Filing Date:

6/16/2015

Filing Entity:

TDS Telecom Group B

Transmittal Number:

191

COSA

TDSTAN15

Page 10 of 20

Rate-of-Return TRP

Switched Access Revenue

Test Year 7/15-6/16

Chages in ROR TRP for 2014 -2015

Since the revenue requirements for switched access (end office and tr associated rates for these elements are capped and subject to the ICC elements, lines 190-480 are no longer be required on this tab. This info forms so listing it here would be duplicative.

	---	---	---	---	---	---	---	---	---
<b>Special - - Voice Grade</b>									
490 2-Wire Chan. Term.	n/a	37.71	n/a	n/a	156.00	n/a	5,883	n/a	
500 4-Wire Chan. Term.	n/a	60.33	n/a	n/a	336.00	n/a	20,271	n/a	
510 Channel Mileage Term.	26.99	n/a	n/a	276.00	n/a	n/a	7,449	n/a	
520 Channel Mileage Facility	n/a	n/a	2.68	n/a	n/a	276.00	740	n/a	
530 Non-Recurring	n/a	527.49	n/a	n/a	0	n/a	0	n/a	
<b>Special - - High Capacity</b>									
540 High Capacity Chan. Term.	n/a	179.32	n/a	n/a	23,844.00	n/a	4,275,706	n/a	
550 Channel Mileage Term.	57.56	n/a	n/a	13,176.00	n/a	n/a	758,411	n/a	
560 Channel Mileage Facility	n/a	n/a	11.09	n/a	n/a	81,262.44	901,200	n/a	
570 Non-Recurring	n/a	386.83	n/a	n/a	461.00	n/a	178,329	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	11,172,415	\$11,172,015	

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. ( A x D) + (B x E) + (C x F).

transport elements) are frozen and the  
phase down for the end office  
information will be found on the ICC TRP

transport elements) are frozen and the  
phase down for the end office  
information will be found on the ICC TRP

REV-2

Filing Date: 6/16/2015  
Filing Entity: TDS Telecom Group B  
Transmittal Number: 191  
COSA TDSTAN15

Rate-of-Return TRP  
Revenues Summary  
Test Year 7/15 to 6/16

Page 13 of 20

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	0	0	0	0
110 Special Access	11,172,415	10,949,545	222,869	0

Notes : Col. (A) = Cols. (B) +(C) + (D). If a particular category is inapplicable, then that category = 0.

Changes in the ROR TRP for 2015-2016:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 120-160 are no longer required on this tab. This information will be found on the ICC TRP forms.



RTE-1

Filing Date: 6/16/2015  
Filing Entity: TDS Telecom Group B  
Transmittal Number: 191  
COSA: TDSTAN15

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

Page 14 of 20

	7/1/2014 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2015 Rate (C)	% Change 7/1/2014 7/1/2015 (D)	% Change Current 7/1/2015 (E)
<b>End User Common Line</b>	----	----	----	----	----
150 Multi-line Business (\$/Month)	9.20	9.20	9.20	0.00%	0.00%
160 Residential & Single Line Bus.	6.50	6.50	6.50	0.00%	0.00%

Suggested Changes:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for elements are capped and subject to the ICC phase down for the end office elements, lines 100-140 and 170-270 should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here is unnecessary.

RTE-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Telecom Group B  
 Transmittal Number: 191  
 COSA: TDSTAN15

Rate-of-Return  
 Revenue Price-outs  
 Using 2014 Demand

Page 15 of 20

	Revenue at 7/1/2014 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2015 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
<b>Switched Access</b>					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	10,468,539	10,468,539	0	11,172,415	703,876
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 140-170 are no longer required on this tab. This information will be found on the ICC TRP forms.

**RTE-3**

**Filing Date:** 6/16/2015  
**Filing Entity:** TDS Telecom Group B  
**Transmittal Number:** 191  
**COSA** TDSTAN15

**Rate-of-Return TRP**  
**COSA's for which Rates**  
**are Averaged or Pooled**

<b>COSA</b>	<b>Multi-line Business (A)</b>	<b>Residential &amp; Single Line Business (B)</b>	<b>Special Access New (C ) Old(H)</b>
100 Arvig Telephone Company	NECA	NECA	TDSTC-B
110 Badger Telecom, LLC	NECA	NECA	TDSTC-B
120 Blue Ridge Telephone Company	NECA	NECA	TDSTC-B
130 Bridgewater Telephone Company	NECA	NECA	TDSTC-B
140 Central State Telephone Company, LLC	NECA	NECA	TDSTC-B
150 Concord Telephone Exchange, Inc	NECA	NECA	TDSTC-B
160 Mid-Plains Telephone Company, LLC	NECA	NECA	TDSTC-B
170 Mid-State Telephone Company	NECA	NECA	TDSTC-B
180 Nelson-Ball Ground Telephone Company	NECA	NECA	TDSTC-B
190 Quincy Telephone Company	NECA	NECA	TDSTC-B
200 Quincy Telephone Company	NECA	NECA	TDSTC-B
210 Stockbridge & Sherwood Telephone Company	NECA	NECA	TDSTC-B
220 Strasburg Telephone Company	NECA	NECA	TDSTC-B
230 Tellico Telephone Company, Inc	NECA	NECA	TDSTC-B
240 UTELCO, LLC	NECA	NECA	TDSTC-B

Notes: Companies should list all COSA's for which rates are averages or pooled.

**Changes in the ROR TRP for 2014-2015:**

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, columns D-G should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here would be duplicative and unnecessary.

RTE-3

ROR TRP 2014 Changes:

Filing Date: 6/16/2015  
Filing Entity: TDS Telecom  
Transmittal Number: 191  
COSA TDSTAN15

**COSA**

- 100 Arvig Telephone Comp
- 110 Badger Telecom, LLC
- 120 Blue Ridge Telephone C
- 130 Bridgewater Telephone
- 140 Central State Telephone
- 150 Concord Telephone Exc
- 160 Mid-Plains Telephone C
- 170 Mid-State Telephone Cc
- 180 Nelson-Ball Ground Tele
- 190 Quincy Telephone Comj
- 200 Quincy Telephone Comj
- 210 Stockbridge & Sherwood
- 220 Strasburg Telephone Cc
- 230 Tellico Telephone Comp
- 240 UTELCO, LLC

Notes: Companies should list all C

Changes in the ROR TRP for 2014-  
Since the revenue requirements for swi  
these elements are capped and subject  
required on this tab. This information w

DMD-2

Filing Date: 6/16/2015  
Filing Entity: TDS Telecom Group B  
Transmittal Number: 191  
COSA TDSTAN15

Rate-of-Return TRP  
Special Access  
Demand

	1/14-12/14 Channel Terminations (A)	1/14-12/14 Number of Circuits (B)	1/14-12/14 Interoffice Miles (C)	7/15 - 7/16 Channel Terminations (D)	7/15 - 7/16 Number of Circuits (E)	7/15 - 7/16 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	492.00	276.00	276.00	492.00	276.00	276.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	26,772.00	15,372.00	99,751.80	25,140.00	14,196.00	89,111.16



DMD-3

Filing Date: 6/16/2015

Filing Entity: TDS Telecom Group B

Transmittal Number: 191

COSA TDSTAN15

Page 19 of 20

Rate-of-Return TRP

Common Line

Revenue and Demand

	1/14-12/14 Historical Revenue (A)	1/14-12/14 Historical MOU or Lines (B)	7/15 - 7/16 Test Year Revenue (C)	7/15 - 7/16 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a

ERN-1

Filing Date:

6/16/2015

Filing Entity:

TDS Telecom Group B

Transmittal Number:

191

COSA

TDSTAN15

Page 1 of 1

Rate-of-Return TRP

Rate-of-Return

Summary

	2013/2014 FCC Monitoring Period (A)	2014 Calendar Year (B)	7/15 - 6/16 Test Year (C)
100 Interstate Access, Total	N/A	N/A	N/A
110 Carrier Common Line	11.25%	11.25%	11.25%
120 Special Access	N/A	N/A	11.25%
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A