

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
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
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	5,153,331	1,118
171 Network Support	167,836	0	0	167,836	65,928	3
172 General Support	3,558,536	0	0	3,558,536	1,354,683	1,115
173 Central Office	4,788,662	0	0	4,788,662	2,513,534	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,741,361	0	0	1,741,361	949,520	0
176 COE Transmission	3,047,301	0	0	3,047,301	1,564,013	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	4,200,647	0	0	4,200,647	1,219,187	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	3,398,408	0
190 Depreciation / Amortization	14,798,780	0	0	14,798,780	5,783,238	298
200 Customer Operations	n/a	n/a	n/a	n/a	1,547,535	281,581
201 Marketing	3,172,206	0	0	3,172,206	974,558	48
202 Local Business Office	777,985	0	0	777,985	140,046	67,855
203 Revenue Accounting	740,436	0	0	740,436	281,559	85,405
204 Other Billing & Collection	0	0	0	0	151,371	128,273
210 Access	n/a	n/a	n/a	n/a	948,423	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,590,865	101,840
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	(415,627)	(41)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	934,568	54
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	19,992,317	384,850
FIT Adjustments						
270 Adjustment for FIT	(12,314)	0	0	(12,314)	(4,709)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(134,697)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	19,997,027	n/a
Telephone Plant in Service						
310 General Support	21,920,413	0	0	21,920,413	8,607,472	6,445
320 Central Office Equip-Switch	39,772,924	0	0	39,772,924	24,236,888	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	606,098	0	0	606,098	285,231	0
323 Local Switching Cat. 3	39,166,826	0	0	39,166,826	23,951,658	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	70,849,854	0	0	70,849,854	38,649,565	0
331 Subscriber Lines	42,370,196	0	0	42,370,196	10,836,910	0
332 Exchange Circuit	11,385,288	0	0	11,385,288	15,876,506	0
333 Interexchange Circuit	15,405,700	0	0	15,405,700	11,498,227	0
334 Host Remote	1,688,670	0	0	1,688,670	437,922	0
340 Cable & Wire	200,787,622	0	0	200,787,622	58,633,899	0
341 Subscriber Lines	179,366,017	0	0	179,366,017	44,714,071	0
342 Exchange	11,191,489	0	0	11,191,489	6,466,696	0
343 Interexchange	9,235,717	0	0	9,235,717	7,248,447	0
344 Host Remote	994,398	0	0	994,398	204,685	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,580,540	0	0	2,580,540	977,567	48
370 Total Plant In Service	335,911,353	0	0	335,911,353	131,105,392	6,493
Adjustments to TPIS						
380 Depr / Amor Reserve	290,733,155	0	0	290,733,155	109,186,841	4,849
390 Accum Deferred Income Tax	8,640,080	0	0	8,640,080	3,469,764	112
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	5,623,294	259
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	24,072,080	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)
Revenues								
100 Network Access	n/a	19,737,278	0	0	11,627,096	11,627,096	3,374,118	4,736,065
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	19,737,278	0	0	11,627,096	11,627,096	3,374,118	4,736,065
Expenses								
170 Plant Specific	635,853	4,516,360	0	0	1,984,078	1,984,078	1,395,069	1,137,213
171 Network Support	6,834	59,091	0	0	27,659	27,659	18,349	13,083
172 General Support	145,540	1,208,028	0	0	598,143	598,143	316,852	293,033
173 Central Office	430,135	2,083,398	0	0	430,287	430,287	1,040,152	612,959
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	949,520	0	0	0	0	949,520	0
176 COE Transmission	430,135	1,133,878	0	0	430,287	430,287	90,632	612,959
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	53,343	1,165,843	0	0	927,990	927,990	19,716	218,138
180 Plant Non-Sp. Less Dep/Amor	259,208	3,139,200	0	0	2,034,126	2,034,126	570,604	534,470
190 Depreciation / Amortization	905,520	4,877,420	0	0	2,515,895	2,515,895	751,880	1,609,645
200 Customer Operations	128,458	1,137,496	0	0	548,902	548,902	315,073	273,521
201 Marketing	97,448	877,110	0	0	433,424	433,424	234,406	209,232
202 Local Business Office	0	72,192	0	0	59,553	59,553	12,639	0
203 Revenue Accounting	31,010	165,145	0	0	33,289	33,289	67,566	64,290
204 Other Billing & Collection	0	23,098	0	0	22,635	22,635	462	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	357,545	3,131,480	0	0	1,637,551	1,637,551	795,073	698,857
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	85,847	(501,433)	0	0	749,145	749,145	(1,326,315)	75,737
250 Taxes Other than FIT	114,607	819,907	0	0	388,880	388,880	207,127	223,899
260 Total Exp and Other Taxes	2,487,038	17,120,430	0	0	9,858,576	9,858,576	2,708,511	4,553,343
FIT Adjustments								
270 Adjustment for FIT	(386)	(4,323)	0	0	(2,166)	(2,166)	(1,077)	(1,080)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(870,328)	917,410	0	0	619,740	619,740	233,339	64,331
300 Total Expenses & Taxes	n/a	18,042,163	0	0	10,480,482	10,480,482	2,942,927	4,618,754
Telephone Plant in Service								
310 General Support	956,557	7,644,470	0	0	3,616,098	3,616,098	2,196,169	1,832,203
320 Central Office Equip-Switch	0	24,236,888	0	0	0	0	24,236,888	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	285,231	0	0	0	0	285,231	0
323 Local Switching Cat. 3	0	23,951,658	0	0	0	0	23,951,658	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	10,766,860	27,882,705	0	0	10,503,974	10,503,974	2,045,242	15,333,489
331 Subscriber Lines	0	10,836,910	0	0	10,503,974	10,503,974	0	332,936
332 Exchange Circuit	10,766,860	5,109,646	0	0	0	0	68,132	5,041,514
333 Interexchange Circuit	0	11,498,227	0	0	0	0	1,539,188	9,959,039
334 Host Remote	0	437,922	0	0	0	0	437,922	0
340 Cable & Wire	2,225,497	56,408,403	0	0	44,461,194	44,461,194	917,732	11,029,477
341 Subscriber Lines	0	44,714,071	0	0	44,461,194	44,461,194	0	252,877
342 Exchange	2,225,497	4,241,200	0	0	0	0	42,179	4,199,021
343 Interexchange	0	7,248,447	0	0	0	0	670,868	6,577,579
344 Host Remote	0	204,685	0	0	0	0	204,685	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	104,394	873,126	0	0	439,187	439,187	221,534	212,404
370 Total Plant In Service	14,053,307	117,045,592	0	0	59,020,453	59,020,453	29,617,567	28,407,573
Adjustments to TPIS								
380 Depr / Amor Reserve	10,793,595	98,388,398	0	0	49,666,618	49,666,618	26,254,221	22,467,558
390 Accum Deferred Income Tax	379,029	3,090,623	0	0	1,449,977	1,449,977	839,133	801,513
400 Other Rate Base Adjust.	625,903	4,997,132	0	0	2,307,515	2,307,515	1,318,166	1,371,451
Return Data								
410 Average Rate Base	n/a	20,563,703	0	0	10,211,373	10,211,373	3,842,378	6,509,953
420 Return	n/a	1,699,439	0	0	1,148,780	1,148,780	432,268	118,391
430 Rate of Return	11.25%	8.26%	0.00%	0.00%	11.25%	11.25%	11.25%	1.82%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
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
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	4,847,575	890
171 Network Support	160,837	0	0	160,837	61,140	2
172 General Support	3,408,147	0	0	3,408,147	1,263,643	888
173 Central Office	4,605,989	0	0	4,605,989	2,374,667	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,663,780	0	0	1,663,780	886,095	0
176 COE Transmission	2,942,209	0	0	2,942,209	1,488,572	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	4,031,416	0	0	4,031,416	1,148,125	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	3,237,288	0
190 Depreciation / Amortization	17,923,142	0	0	17,923,142	7,048,181	551
200 Customer Operations	n/a	n/a	n/a	n/a	1,483,016	270,447
201 Marketing	3,035,721	0	0	3,035,721	932,689	36
202 Local Business Office	743,399	0	0	743,399	133,822	64,838
203 Revenue Accounting	707,495	0	0	707,495	271,868	83,008
204 Other Billing & Collection	0	0	0	0	144,636	122,564
210 Access	n/a	n/a	n/a	n/a	948,423	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,387,910	97,229
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	(408,940)	(40)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	915,637	39
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	20,510,667	369,116
FIT Adjustments						
270 Adjustment for FIT	(12,314)	0	0	(12,314)	(4,567)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(129,190)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	20,515,234	n/a
Telephone Plant in Service						
310 General Support	21,425,973	0	0	21,425,973	8,140,672	5,312
320 Central Office Equip-Switch	37,367,511	0	0	37,367,511	22,050,919	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	588,222	0	0	588,222	276,818	0
323 Local Switching Cat. 3	36,779,289	0	0	36,779,289	21,774,100	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	83,801,363	0	0	83,801,363	45,595,501	0
331 Subscriber Lines	49,680,011	0	0	49,680,011	12,698,083	0
332 Exchange Circuit	13,895,830	0	0	13,895,830	18,353,318	0
333 Interexchange Circuit	18,239,625	0	0	18,239,625	14,025,307	0
334 Host Remote	1,985,897	0	0	1,985,897	518,793	0
340 Cable & Wire	217,853,812	0	0	217,853,812	62,294,939	0
341 Subscriber Lines	196,642,313	0	0	196,642,313	49,001,305	0
342 Exchange	11,129,395	0	0	11,129,395	5,991,099	0
343 Interexchange	9,101,320	0	0	9,101,320	7,101,604	0
344 Host Remote	980,784	0	0	980,784	200,932	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,247,167	0	0	2,247,167	827,343	32
370 Total Plant In Service	362,695,825	0	0	362,695,825	138,909,375	5,344
Adjustments to TPIS						
380 Depr / Amor Reserve	305,908,315	0	0	305,908,315	112,755,537	4,097
390 Accum Deferred Income Tax	10,131,692	0	0	10,131,692	3,955,731	101
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	4,115,864	153
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	26,313,972	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)
Revenues								
100 Network Access	n/a	21,245,221	0	0	12,294,171	12,294,171	2,880,539	6,070,511
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	21,245,221	0	0	12,294,171	12,294,171	2,880,539	6,070,511
Expenses								
170 Plant Specific	632,030	4,214,655	0	0	1,916,861	1,916,861	1,240,319	1,057,475
171 Network Support	7,064	54,073	0	0	27,297	27,297	14,279	12,497
172 General Support	151,818	1,110,938	0	0	585,994	585,994	245,554	279,391
173 Central Office	425,315	1,949,352	0	0	404,597	404,597	962,660	582,095
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	886,095	0	0	0	0	886,095	0
176 COE Transmission	425,315	1,063,257	0	0	404,597	404,597	76,565	582,095
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	47,833	1,100,292	0	0	898,973	898,973	17,827	183,492
180 Plant Non-Sp. Less Dep/Amor	267,757	2,969,531	0	0	2,010,309	2,010,309	448,189	511,033
190 Depreciation / Amortization	1,164,591	5,883,040	0	0	2,991,630	2,991,630	927,984	1,963,425
200 Customer Operations	137,616	1,074,952	0	0	549,228	549,228	257,986	267,739
201 Marketing	104,415	828,238	0	0	436,763	436,763	187,406	204,069
202 Local Business Office	0	68,984	0	0	57,981	57,981	11,003	0
203 Revenue Accounting	33,202	155,658	0	0	32,854	32,854	59,135	63,670
204 Other Billing & Collection	0	22,072	0	0	21,630	21,630	442	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	361,453	2,929,228	0	0	1,596,136	1,596,136	676,927	656,165
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	83,922	(492,822)	0	0	744,256	744,256	(1,308,616)	71,537
250 Taxes Other than FIT	124,296	791,302	0	0	412,130	412,130	149,245	229,926
260 Total Exp and Other Taxes	2,771,666	17,369,886	0	0	10,220,550	10,220,550	2,392,035	4,757,300
FIT Adjustments								
270 Adjustment for FIT	(420)	(4,147)	0	0	(2,200)	(2,200)	(897)	(1,050)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(969,936)	1,357,819	0	0	726,537	726,537	171,290	459,991
300 Total Expenses & Taxes	n/a	18,731,851	0	0	10,949,288	10,949,288	2,564,222	5,218,342
Telephone Plant in Service								
310 General Support	1,023,689	7,111,671	0	0	3,640,175	3,640,175	1,695,695	1,775,801
320 Central Office Equip-Switch	0	22,050,919	0	0	0	0	22,050,919	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	276,818	0	0	0	0	276,818	0
323 Local Switching Cat. 3	0	21,774,100	0	0	0	0	21,774,100	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	12,750,856	32,844,646	0	0	12,307,155	12,307,155	2,152,975	18,384,515
331 Subscriber Lines	0	12,698,083	0	0	12,307,155	12,307,155	0	390,928
332 Exchange Circuit	12,750,856	5,602,463	0	0	0	0	89,744	5,512,719
333 Interexchange Circuit	0	14,025,307	0	0	0	0	1,544,438	12,480,868
334 Host Remote	0	518,793	0	0	0	0	518,793	0
340 Cable & Wire	2,212,253	60,082,686	0	0	48,713,355	48,713,355	918,349	10,450,981
341 Subscriber Lines	0	49,001,305	0	0	48,713,355	48,713,355	0	287,949
342 Exchange	2,212,253	3,778,846	0	0	0	0	45,073	3,733,773
343 Interexchange	0	7,101,604	0	0	0	0	672,345	6,429,259
344 Host Remote	0	200,932	0	0	0	0	200,932	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	94,953	732,358	0	0	391,148	391,148	160,074	181,135
370 Total Plant In Service	16,081,751	122,822,280	0	0	65,051,835	65,051,835	26,978,012	30,792,433
Adjustments to TPIS								
380 Depr / Amor Reserve	12,169,858	100,581,582	0	0	53,142,054	53,142,054	24,116,539	23,322,988
390 Accum Deferred Income Tax	467,918	3,487,713	0	0	1,733,202	1,733,202	820,159	934,351
400 Other Rate Base Adjust.	490,778	3,624,933	0	0	1,797,495	1,797,495	778,361	1,049,078
Return Data								
410 Average Rate Base	n/a	22,377,919	0	0	11,974,073	11,974,073	2,819,674	7,584,172
420 Return	n/a	2,517,516	0	0	1,347,083	1,347,083	317,213	853,219
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 Telecom Group C
 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)
Forecast, 7/15- 6/16						
Revenue Requirement						
100 Depreciation/Amortization	2,991,630	927,984	1,963,425	267,757	6,150,796	17,923,142
105 Expense Less Dep & Amor	6,816,790	1,314,806	2,563,949	3,016,446	19,595,030	n/a
110 Taxes Less FIT	412,130	149,245	229,926	124,296	n/a	n/a
115 Return	1,347,083	317,213	853,219	n/a	n/a	n/a
120 FIT	726,537	171,290	459,991	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	12,294,171	2,880,539	6,070,511	n/a	n/a	n/a
135 Access Service Revenue	12,294,171	2,880,539	6,070,511	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	65,051,835	26,978,012	30,792,433	16,087,095	138,909,375	362,695,825
145 Rate Base Adjustments	1,797,495	778,361	1,049,078	490,931	4,115,864	n/a
150 Depreciation Reserves	53,142,054	24,116,539	23,322,988	12,173,955	112,755,537	305,908,315
155 Accum Deferred Income Tax	1,733,202	820,159	934,351	468,018	3,955,731	10,131,692
160 Average Rate Base	11,974,073	2,819,674	7,584,172	3,936,053	26,313,972	n/a
	---	---	---	---	---	---
Actual, 1/14- 12/14						
Revenue Requirement						
200 Depreciation/Amortization	2,515,895	751,880	1,609,645	905,818	5,783,238	14,798,780
205 Expense Less Dep & Amor	6,953,801	1,749,504	2,719,799	1,851,408	13,274,512	n/a
210 Taxes Less FIT	388,880	207,127	223,899	114,661	n/a	n/a
215 Return	1,148,780	432,268	118,391	n/a	n/a	n/a
220 FIT	619,740	233,339	64,331	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	11,627,096	3,374,118	4,736,065	n/a	n/a	n/a
235 Access Service Revenue	11,627,096	3,374,118	4,736,065	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	59,020,453	29,617,567	28,407,573	14,059,800	131,105,392	335,911,353
245 Rate Base Adjustments	2,307,515	1,318,166	1,371,451	626,162	5,623,294	n/a
250 Depreciation Reserves	49,666,618	26,254,221	22,467,558	10,798,444	109,186,841	290,733,155
255 Accum Deferred Income Tax	1,449,977	839,133	801,513	379,142	3,469,764	8,640,080
260 Average Rate Base	10,211,373	3,842,378	6,509,953	3,508,377	24,072,080	n/a

COS-2
 Filing Date: 6/16/2015
 Filing Entity: TDS Telecom Group C
 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)
Forecast, 7/14 - 6/15						
Revenue Requirement						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
Actual, 1/13 - 12/13						
Revenue Requirement						
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	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
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

COS-2
 Filing Date: 6/16/2015
 Filing Entity: TDS Telecom Group C
 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)
Forecast, 7/13 - 6/14						
Revenue Requirement						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
Actual, 1/12- 12/12						
Revenue Requirement						
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
	---	---	---	---	---	---
Rate Base						
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 Telecom Group C
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	\$11,352,235	\$941,936	\$12,294,171
Special Access	\$5,894,319	\$176,192	\$6,070,511

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 C

Transmittal Number:

191

COSA

TDSTAN15

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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.

	---	---	---	---	---	---	---	---	---
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	57.93	n/a	n/a	0.00	n/a	0	n/a	
500 4-Wire Chan. Term.	n/a	92.71	n/a	n/a	72.00	n/a	6,675	n/a	
510 Channel Mileage Term.	41.47	n/a	n/a	72.00	n/a	n/a	2,986	n/a	
520 Channel Mileage Facility	n/a	n/a	4.14	n/a	n/a	84.00	348	n/a	
530 Non-Recurring	n/a	450	n/a	n/a	0	n/a	0	n/a	
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	266.5	n/a	n/a	7,548.00	n/a	2,011,542	n/a	
550 Channel Mileage Term.	85.54	n/a	n/a	7,200.00	n/a	n/a	615,888	n/a	
560 Channel Mileage Facility	n/a	n/a	16.49	n/a	n/a	68,651.88	1,132,070	n/a	
570 Non-Recurring	n/a	330	n/a	n/a	445.00	n/a	146,850	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	6,071,375	\$6,070,511	

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

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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 C
Transmittal Number: 191
COSA TDSTAN15

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

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	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	6,071,375	5,905,360	166,015	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 C
Transmittal Number: 191
COSA: TDSTAN15

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

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	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)
End User Common Line	----	----	----	----	----
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 C
 Transmittal Number: 191
 COSA: TDSTAN15

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

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	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)
Switched Access					
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	4,645,347	4,645,347	0	6,071,375	1,426,028
	----	----	----	----	----

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 C
 Transmittal Number: 191
 COSA: TDSTAN15

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

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Special Access New (C) Old(H)
100 Butler Telephone Company, Inc.	NECA	NECA	TDSTC-C
110 Communications Corporation of Indiana	NECA	NECA	TDSTC-C
120 Kearsarge Telephone Company Merrimack County Telephone Company	NECA	NECA	TDSTC-C
130 d.b.a. Contoocook Valley Telephone Merrimack County Telephone Company	NECA	NECA	TDSTC-C
140 d.b.a. Hollis Telephone Company	NECA	NECA	TDSTC-C
150 Merrimack County Telephone Company	NECA	NECA	TDSTC-C
160 Peoples Telephone Company, Inc.	NECA	NECA	TDSTC-C
170 Somerset Telephone Company	NECA	NECA	TDSTC-C
180 Southwestern Telephone Company	NECA	NECA	TDSTC-C
190 Williston Telephone Company	NECA	NECA	TDSTC-C

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 Group C
Transmittal Number: 191
COSA TDSTAN15

COSA

- 100 Butler Telephone Company, Inc.
- 110 Communications Corporation of Indian
- 120 Kearsarge Telephone Company
Merrimack County Telephone Compar
- 130 d.b.a. Contoocook Valley Telephone
Merrimack County Telephone Compar
- 140 d.b.a. Hollis Telephone Company
- 150 Merrimack County Telephone Compar
- 160 Peoples Telephone Company, Inc.
- 170 Somerset Telephone Company
- 180 Southwestern Telephone Company
- 190 Williston Telephone Company

Notes: Companies should list all COSA's for which

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (e) for these elements are capped and subject to the ICC p be required on this tab. This information will be found unnecessary.

DMD-2

Filing Date: 6/16/2015
Filing Entity: TDS Telecom Group C
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	72.00	72.00	84.00	72.00	72.00	84.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	10,488.00	10,104.00	93,621.12	8,520.00	8,184.00	76,973.16

DMD-3

Filing Date: 6/16/2015

Filing Entity: TDS Telecom Group C

Transmittal Number: 191

COSA TDSTAN15

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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 C

Transmittal Number:

191

COSA

TDSTAN15

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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	N/A	N/A	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