

	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	4,283,244	1,158
171 Network Support	68,565	0	0	68,565	28,022	4
172 General Support	2,730,744	0	0	2,730,744	1,044,096	1,154
173 Central Office	3,882,788	0	0	3,882,788	1,971,506	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,828,226	0	0	1,828,226	922,796	0
176 COE Transmission	2,054,562	0	0	2,054,562	1,048,709	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	4,187,887	0	0	4,187,887	1,239,620	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,790,313	0
190 Depreciation / Amortization	11,171,436	0	0	11,171,436	4,368,361	391
200 Customer Operations	n/a	n/a	n/a	n/a	1,324,009	264,828
201 Marketing	2,666,622	0	0	2,666,622	843,371	72
202 Local Business Office	498,622	0	0	498,622	85,002	48,384
203 Revenue Accounting	651,194	0	0	651,194	244,827	90,812
204 Other Billing & Collection	0	0	0	0	150,808	125,560
210 Access	n/a	n/a	n/a	n/a	805,708	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,156,795	102,934
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	(89,247)	(21)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	680,497	58
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	16,513,971	369,348
<b>FIT Adjustments</b>						
270 Adjustment for FIT	(10,451)	0	0	(10,451)	(4,216)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(129,272)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	16,518,187	n/a
<b>Telephone Plant in Service</b>						
310 General Support	17,921,890	0	0	17,921,890	7,397,386	8,260
320 Central Office Equip-Switch	32,964,681	0	0	32,964,681	17,838,204	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	32,964,681	0	0	32,964,681	17,838,204	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	48,316,914	0	0	48,316,914	27,872,800	0
331 Subscriber Lines	27,633,324	0	0	27,633,324	7,325,419	0
332 Exchange Circuit	8,873,483	0	0	8,873,483	11,791,003	0
333 Interexchange Circuit	10,186,694	0	0	10,186,694	8,468,108	0
334 Host Remote	1,623,413	0	0	1,623,413	288,270	0
340 Cable & Wire	137,748,578	0	0	137,748,578	41,070,505	0
341 Subscriber Lines	123,319,667	0	0	123,319,667	30,836,165	0
342 Exchange	7,517,919	0	0	7,517,919	4,494,148	0
343 Interexchange	6,210,020	0	0	6,210,020	5,636,371	0
344 Host Remote	700,972	0	0	700,972	103,821	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,696,484	0	0	4,696,484	2,101,530	168
370 Total Plant In Service	241,648,547	0	0	241,648,547	96,280,426	8,428
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	197,621,243	0	0	197,621,243	75,762,315	6,820
390 Accum Deferred Income Tax	7,848,978	0	0	7,848,978	3,367,350	281
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,187,085	322
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	20,337,845	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	17,704,381	0	0	9,764,405	9,764,405	2,522,623	5,417,353
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	17,704,381	0	0	9,764,405	9,764,405	2,522,623	5,417,353
<b>Expenses</b>								
170 Plant Specific	377,326	3,904,760	0	0	1,649,476	1,649,476	1,225,000	1,030,283
171 Network Support	2,415	25,602	0	0	10,949	10,949	8,049	6,604
172 General Support	100,589	942,353	0	0	451,363	451,363	233,663	257,327
173 Central Office	252,097	1,719,408	0	0	264,214	264,214	966,187	489,007
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	922,796	0	0	0	0	922,796	0
176 COE Transmission	252,097	796,612	0	0	264,214	264,214	43,391	489,007
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	22,224	1,217,396	0	0	922,951	922,951	17,101	277,345
180 Plant Non-Sp. Less Dep/Amor	189,519	2,600,794	0	0	1,658,296	1,658,296	456,115	486,382
190 Depreciation / Amortization	621,128	3,746,842	0	0	1,906,488	1,906,488	477,398	1,362,956
200 Customer Operations	118,106	941,074	0	0	450,212	450,212	220,887	269,976
201 Marketing	89,300	754,071	0	0	376,138	376,138	168,613	209,247
202 Local Business Office	0	36,619	0	0	29,820	29,820	6,799	0
203 Revenue Accounting	28,806	125,209	0	0	22,098	22,098	42,383	60,729
204 Other Billing & Collection	0	25,248	0	0	22,157	22,157	3,091	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	270,550	2,783,311	0	0	1,429,663	1,429,663	687,995	665,653
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	(6,943)	(82,282)	0	0	840,673	840,673	(1,077,620)	95,737
250 Taxes Other than FIT	75,785	604,653	0	0	294,665	294,665	122,817	187,172
260 Total Exp and Other Taxes	1,645,472	14,499,151	0	0	8,229,473	8,229,473	2,112,592	4,098,159
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(221)	(3,995)	0	0	(1,538)	(1,538)	(1,370)	(1,087)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(575,838)	1,123,229	0	0	537,764	537,764	143,991	462,098
300 Total Expenses & Taxes	n/a	15,626,375	0	0	8,768,776	8,768,776	2,257,952	4,561,344
<b>Telephone Plant in Service</b>								
310 General Support	631,419	6,757,707	0	0	2,706,688	2,706,688	2,109,521	1,941,499
320 Central Office Equip-Switch	0	17,838,204	0	0	0	0	17,838,204	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	17,838,204	0	0	0	0	17,838,204	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	7,582,317	20,290,483	0	0	6,881,536	6,881,536	951,167	12,457,780
331 Subscriber Lines	0	7,325,419	0	0	6,881,536	6,881,536	0	443,882
332 Exchange Circuit	7,582,317	4,208,686	0	0	0	0	25,084	4,183,602
333 Interexchange Circuit	0	8,468,108	0	0	0	0	637,812	7,830,295
334 Host Remote	0	288,270	0	0	0	0	288,270	0
340 Cable & Wire	630,032	40,440,474	0	0	30,700,528	30,700,528	439,518	9,300,427
341 Subscriber Lines	0	30,836,165	0	0	30,700,528	30,700,528	0	135,637
342 Exchange	630,032	3,864,117	0	0	0	0	25,530	3,838,586
343 Interexchange	0	5,636,371	0	0	0	0	310,167	5,326,204
344 Host Remote	0	103,821	0	0	0	0	103,821	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	187,874	1,913,488	0	0	691,330	691,330	543,887	678,271
370 Total Plant In Service	9,031,641	87,240,356	0	0	40,980,083	40,980,083	21,882,297	24,377,977
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	6,326,538	69,428,957	0	0	32,103,546	32,103,546	19,582,546	17,742,866
390 Accum Deferred Income Tax	370,654	2,996,415	0	0	1,263,915	1,263,915	772,762	959,738
400 Other Rate Base Adjust.	296,959	2,889,804	0	0	1,251,085	1,251,085	837,818	800,900
<b>Return Data</b>								
410 Average Rate Base	n/a	17,704,787	0	0	8,863,708	8,863,708	2,364,807	6,476,273
420 Return	n/a	2,082,001	0	0	997,167	997,167	266,041	857,096
430 Rate of Return	11.25%	11.76%	0.00%	0.00%	11.25%	11.25%	11.25%	13.23%

	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	4,145,344	847
171 Network Support	65,742	0	0	65,742	26,281	2
172 General Support	2,615,784	0	0	2,615,784	994,788	845
173 Central Office	3,838,323	0	0	3,838,323	1,955,635	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,853,514	0	0	1,853,514	944,775	0
176 COE Transmission	1,984,809	0	0	1,984,809	1,010,860	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	4,030,863	0	0	4,030,863	1,168,640	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,699,654	0
190 Depreciation / Amortization	13,620,393	0	0	13,620,393	5,388,294	507
200 Customer Operations	n/a	n/a	n/a	n/a	1,269,424	254,562
201 Marketing	2,552,318	0	0	2,552,318	807,389	45
202 Local Business Office	476,407	0	0	476,407	81,213	46,228
203 Revenue Accounting	622,183	0	0	622,183	236,752	88,324
204 Other Billing & Collection	0	0	0	0	144,070	119,965
210 Access	n/a	n/a	n/a	n/a	805,708	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,014,124	98,093
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	(88,592)	(15)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	684,832	35
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	17,113,080	354,029
<b>FIT Adjustments</b>						
270 Adjustment for FIT	(10,451)	0	0	(10,451)	(4,161)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(123,910)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	17,117,242	n/a
<b>Telephone Plant in Service</b>						
310 General Support	17,914,399	0	0	17,914,399	7,357,890	5,716
320 Central Office Equip-Switch	30,639,799	0	0	30,639,799	17,139,476	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	30,639,799	0	0	30,639,799	17,139,476	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	58,174,825	0	0	58,174,825	33,902,799	0
331 Subscriber Lines	33,414,832	0	0	33,414,832	8,851,444	0
332 Exchange Circuit	10,602,589	0	0	10,602,589	14,506,802	0
333 Interexchange Circuit	12,263,365	0	0	12,263,365	10,203,879	0
334 Host Remote	1,894,040	0	0	1,894,040	340,674	0
340 Cable & Wire	147,204,213	0	0	147,204,213	43,137,578	0
341 Subscriber Lines	132,912,369	0	0	132,912,369	33,231,876	0
342 Exchange	7,531,884	0	0	7,531,884	4,282,312	0
343 Interexchange	6,066,964	0	0	6,066,964	5,520,722	0
344 Host Remote	692,995	0	0	692,995	102,667	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,515,526	0	0	4,515,526	2,031,895	119
370 Total Plant In Service	258,448,761	0	0	258,448,761	103,569,637	5,835
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	210,664,827	0	0	210,664,827	80,444,654	4,805
390 Accum Deferred Income Tax	7,995,668	0	0	7,995,668	3,413,026	169
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,468,577	160
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	22,180,534	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	17,988,744	0	0	10,158,691	10,158,691	2,308,291	5,521,762
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	17,988,744	0	0	10,158,691	10,158,691	2,308,291	5,521,762
<b>Expenses</b>								
170 Plant Specific	392,533	3,751,964	0	0	1,604,679	1,604,679	1,199,550	947,735
171 Network Support	2,654	23,624	0	0	10,834	10,834	6,689	6,101
172 General Support	110,962	882,982	0	0	440,073	440,073	196,186	246,723
173 Central Office	258,622	1,697,013	0	0	257,111	257,111	982,864	457,038
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	944,775	0	0	0	0	944,775	0
176 COE Transmission	258,622	752,238	0	0	257,111	257,111	38,089	457,038
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	20,295	1,148,345	0	0	896,661	896,661	13,811	237,873
180 Plant Non-Sp. Less Dep/Amor	212,108	2,487,546	0	0	1,638,633	1,638,633	379,275	469,638
190 Depreciation / Amortization	845,143	4,542,644	0	0	2,295,976	2,295,976	589,016	1,657,652
200 Customer Operations	127,180	887,682	0	0	439,451	439,451	190,857	257,373
201 Marketing	95,732	711,612	0	0	367,282	367,282	144,499	199,832
202 Local Business Office	0	34,985	0	0	29,171	29,171	5,814	0
203 Revenue Accounting	31,448	116,980	0	0	21,828	21,828	37,610	57,542
204 Other Billing & Collection	0	24,105	0	0	21,171	21,171	2,934	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	282,774	2,633,256	0	0	1,387,662	1,387,662	630,625	614,970
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	49,038	(137,615)	0	0	838,299	838,299	(1,072,265)	96,352
250 Taxes Other than FIT	91,053	593,744	0	0	300,568	300,568	98,454	194,722
260 Total Exp and Other Taxes	1,999,830	14,759,221	0	0	8,505,268	8,505,268	2,015,511	4,238,442
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(259)	(3,902)	0	0	(1,558)	(1,558)	(1,236)	(1,108)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(699,850)	1,131,699	0	0	579,243	579,243	102,905	449,550
300 Total Expenses & Taxes	n/a	15,894,823	0	0	9,086,070	9,086,070	2,119,653	4,689,100
<b>Telephone Plant in Service</b>								
310 General Support	794,620	6,557,554	0	0	2,798,308	2,798,308	1,747,607	2,011,638
320 Central Office Equip-Switch	0	17,139,476	0	0	0	0	17,139,476	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	17,139,476	0	0	0	0	17,139,476	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	9,672,847	24,229,952	0	0	8,315,356	8,315,356	1,081,189	14,833,407
331 Subscriber Lines	0	8,851,444	0	0	8,315,356	8,315,356	0	536,088
332 Exchange Circuit	9,672,847	4,833,956	0	0	0	0	21,624	4,812,331
333 Interexchange Circuit	0	10,203,879	0	0	0	0	718,892	9,484,987
334 Host Remote	0	340,674	0	0	0	0	340,674	0
340 Cable & Wire	633,431	42,504,147	0	0	33,074,644	33,074,644	402,963	9,026,540
341 Subscriber Lines	0	33,231,876	0	0	33,074,644	33,074,644	0	157,232
342 Exchange	633,431	3,648,882	0	0	0	0	16,070	3,632,812
343 Interexchange	0	5,520,722	0	0	0	0	284,226	5,236,496
344 Host Remote	0	102,667	0	0	0	0	102,667	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	195,366	1,836,410	0	0	667,664	667,664	488,217	680,529
370 Total Plant In Service	11,296,263	92,267,539	0	0	44,855,973	44,855,973	20,859,453	26,552,113
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	7,586,198	72,853,651	0	0	35,033,441	35,033,441	19,065,990	18,754,220
390 Accum Deferred Income Tax	448,139	2,964,719	0	0	1,330,670	1,330,670	634,218	999,831
400 Other Rate Base Adjust.	270,264	2,198,154	0	0	1,056,399	1,056,399	528,526	613,229
<b>Return Data</b>								
410 Average Rate Base	n/a	18,647,323	0	0	9,548,261	9,548,261	1,687,770	7,411,291
420 Return	n/a	2,097,824	0	0	1,074,180	1,074,180	189,874	833,770
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 D  
 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	2,295,976	589,016	1,657,652	212,108	4,754,752	13,620,393
105 Expense Less Dep & Amor	5,908,724	1,328,041	2,386,068	2,262,771	16,428,248	n/a
110 Taxes Less FIT	300,568	98,454	194,722	91,053	n/a	n/a
115 Return	1,074,180	189,874	833,770	n/a	n/a	n/a
120 FIT	579,243	102,905	449,550	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	10,158,691	2,308,291	5,521,762	n/a	n/a	n/a
135 Access Service Revenue	10,158,691	2,308,291	5,521,762	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
140 Telephone Plant in Service	44,855,973	20,859,453	26,552,113	11,302,098	103,569,637	258,448,761
145 Rate Base Adjustments	1,056,399	528,526	613,229	270,424	2,468,577	n/a
150 Depreciation Reserves	35,033,441	19,065,990	18,754,220	7,591,003	80,444,654	210,664,827
155 Accum Deferred Income Tax	1,330,670	634,218	999,831	448,307	3,413,026	7,995,668
160 Average Rate Base	9,548,261	1,687,770	7,411,291	3,533,212	22,180,534	n/a
	---	---	---	---	---	---
<b>Actual, 1/14- 12/14</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,906,488	477,398	1,362,956	621,519	4,368,361	11,171,436
205 Expense Less Dep & Amor	6,028,321	1,512,377	2,548,031	1,317,457	11,465,113	n/a
210 Taxes Less FIT	294,665	122,817	187,172	75,843	n/a	n/a
215 Return	997,167	266,041	857,096	n/a	n/a	n/a
220 FIT	537,764	143,991	462,098	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	9,764,405	2,522,623	5,417,353	n/a	n/a	n/a
235 Access Service Revenue	9,764,405	2,522,623	5,417,353	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
240 Telephone Plant in Service	40,980,083	21,882,297	24,377,977	9,040,070	96,280,426	241,648,547
245 Rate Base Adjustments	1,251,085	837,818	800,900	297,282	3,187,085	n/a
250 Depreciation Reserves	32,103,546	19,582,546	17,742,866	6,333,358	75,762,315	197,621,243
255 Accum Deferred Income Tax	1,263,915	772,762	959,738	370,935	3,367,350	7,848,978
260 Average Rate Base	8,863,708	2,364,807	6,476,273	2,633,058	20,337,845	n/a

COS-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Telecom Group D  
 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	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
	----	----	----	----	----	----
<b>Rate Base</b>						
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
<b>Actual, 1/13 - 12/13</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	0	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

COS-2  
 Filing Date: 6/16/2015  
 Filing Entity: TDS Telecom Group D  
 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	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
	---	---	---	---	---	---
<b>Rate Base</b>						
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
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
<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 Telecom Group D  
**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	\$9,274,748	\$883,943	\$10,158,691
Special Access	\$5,404,463	\$117,299	\$5,521,762

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 D

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.

	---	---	---	---	---	---	---	---	---
<b>Special - - Voice Grade</b>									
490 2-Wire Chan. Term.	n/a	69.16	n/a	n/a	0.00	n/a	0	n/a	
500 4-Wire Chan. Term.	n/a	110.66	n/a	n/a	36.00	n/a	3,984	n/a	
510 Channel Mileage Term.	49.51	n/a	n/a	12.00	n/a	n/a	594	n/a	
520 Channel Mileage Facility	n/a	n/a	4.93	n/a	n/a	12.00	59	n/a	
530 Non-Recurring	n/a	450	n/a	n/a	0	n/a	0	n/a	
<b>Special - - High Capacity</b>									
540 High Capacity Chan. Term.	n/a	318.12	n/a	n/a	6,612.00	n/a	2,103,409	n/a	
550 Channel Mileage Term.	102.12	n/a	n/a	6,120.00	n/a	n/a	624,974	n/a	
560 Channel Mileage Facility	n/a	n/a	19.68	n/a	n/a	47,168.16	928,269	n/a	
570 Non-Recurring	n/a	330	n/a	n/a	507.00	n/a	167,310	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	5,522,175	\$5,521,762	

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 D  
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	5,522,175	5,336,655	185,520	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 D  
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)
<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 D  
 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)
<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	5,098,205	5,098,205	0	5,522,175	423,970
	----	----	----	----	----

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 D  
**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 Amelia Telephone Company	NECA	NECA	TDSTC-D
110 Arizona Telephone Company	NECA	NECA	TDSTC-D
120 Delta County Tele-Comm, Inc.	NECA	NECA	TDSTC-D
130 Leslie County Telephone Company	NECA	NECA	TDSTC-D
140 Midway Telephone Company, LLC	NECA	NECA	TDSTC-D
150 Riverside Telecom, LLC	NECA	NECA	TDSTC-D
160 Tipton Telephone Company, Inc.	NECA	NECA	TDSTC-D
170 Tri-County Telephone Company, Inc.	NECA	NECA	TDSTC-D
180 Union Telephone Company	NECA	NECA	TDSTC-D
190 Virginia Telephone Company	NECA	NECA	TDSTC-D
200 Waunakee Telephone Company	NECA	NECA	TDSTC-D
210 Wilton Telephone Company, Inc.	NECA	NECA	TDSTC-D

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 Amelia Telephone Com
- 110 Arizona Telephone Com
- 120 Delta County Tele-Com
- 130 Leslie County Telephone
- 140 Midway Telephone Com
- 150 Riverside Telecom, LLC
- 160 Tipton Telephone Comp
- 170 Tri-County Telephone C
- 180 Union Telephone Comp.
- 190 Virginia Telephone Com
- 200 Waunakee Telephone C
- 210 Wilton Telephone Comp

Notes: Companies should list all C

Changes in the ROR TRP for 2014-  
Since the revenue requirements for swi  
associated rates for these elements are  
columns D-G should no longer be requi  
it here would be duplicative and unnece

DMD-2

Filing Date: 6/16/2015  
Filing Entity: TDS Telecom Group D  
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	36.00	12.00	12.00	36.00	12.00	12.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	8,508.00	8,028.00	58,857.00	7,296.00	6,804.00	51,456.24

DMD-3

Filing Date: 6/16/2015

Filing Entity: TDS Telecom Group D

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 D  
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	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