

	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	5,993,041	1,225
171 Network Support	99,112	0	0	99,112	36,198	1
172 General Support	3,709,563	0	0	3,709,563	1,348,747	1,224
173 Central Office	5,331,200	0	0	5,331,200	2,637,203	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,933,690	0	0	1,933,690	981,516	0
176 COE Transmission	3,397,510	0	0	3,397,510	1,655,687	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	7,012,666	0	0	7,012,666	1,970,893	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	4,690,349	0
190 Depreciation / Amortization	22,805,664	0	0	22,805,664	9,389,450	319
200 Customer Operations	n/a	n/a	n/a	n/a	2,260,683	393,050
201 Marketing	5,080,293	0	0	5,080,293	1,467,091	53
202 Local Business Office	708,972	0	0	708,972	124,982	63,250
203 Revenue Accounting	985,758	0	0	985,758	447,360	143,070
204 Other Billing & Collection	0	0	0	0	221,251	186,678
210 Access	n/a	n/a	n/a	n/a	1,431,186	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,405,733	105,542
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	(285,495)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,046,422	41
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	26,500,183	500,177
<b>FIT Adjustments</b>						
270 Adjustment for FIT	6,408	0	0	6,408	2,488	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	26,497,695	n/a
<b>Telephone Plant in Service</b>						
310 General Support	19,302,591	0	0	19,302,591	7,008,696	6,276
320 Central Office Equip-Switch	29,043,743	0	0	29,043,743	10,271,035	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	548,065	0	0	548,065	548,065	0
323 Local Switching Cat. 3	28,495,678	0	0	28,495,678	9,722,970	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	118,317,541	0	0	118,317,541	74,460,550	0
331 Subscriber Lines	66,271,541	0	0	66,271,541	18,156,808	0
332 Exchange Circuit	21,029,599	0	0	21,029,599	31,300,992	0
333 Interexchange Circuit	30,732,231	0	0	30,732,231	24,931,922	0
334 Host Remote	284,171	0	0	284,171	70,828	0
340 Cable & Wire	288,178,027	0	0	288,178,027	81,936,633	0
341 Subscriber Lines	264,907,618	0	0	264,907,618	66,348,002	0
342 Exchange	13,824,156	0	0	13,824,156	7,683,911	0
343 Interexchange	9,218,600	0	0	9,218,600	7,842,227	0
344 Host Remote	227,652	0	0	227,652	62,493	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,724,716	0	0	4,724,716	1,713,026	63
370 Total Plant In Service	459,566,617	0	0	459,566,617	175,389,939	6,339
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	381,712,470	0	0	381,712,470	137,833,541	4,828
390 Accum Deferred Income Tax	16,709,486	0	0	16,709,486	6,579,233	46
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,075,385	109
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	34,052,551	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	27,016,617	0	0	15,861,975	15,861,975	1,937,620	9,217,022
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	27,016,617	0	0	15,861,975	15,861,975	1,937,620	9,217,022
<b>Expenses</b>								
170 Plant Specific	689,478	5,302,338	0	0	2,680,479	2,680,479	1,131,659	1,490,201
171 Network Support	4,939	31,258	0	0	18,086	18,086	2,391	10,781
172 General Support	187,598	1,159,925	0	0	669,691	669,691	98,054	392,181
173 Central Office	456,622	2,180,581	0	0	375,487	375,487	1,009,277	795,817
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	981,516	0	0	0	0	981,516	0
176 COE Transmission	456,622	1,199,065	0	0	375,487	375,487	27,760	795,817
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	40,319	1,930,574	0	0	1,617,215	1,617,215	21,937	291,422
180 Plant Non-Sp. Less Dep/Amor	454,685	4,235,664	0	0	3,050,967	3,050,967	237,435	947,262
190 Depreciation / Amortization	1,839,433	7,549,697	0	0	3,684,339	3,684,339	465,143	3,400,215
200 Customer Operations	279,927	1,587,706	0	0	861,240	861,240	153,545	572,921
201 Marketing	210,623	1,256,414	0	0	723,001	723,001	107,390	426,024
202 Local Business Office	0	61,732	0	0	55,891	55,891	5,841	0
203 Revenue Accounting	69,304	234,987	0	0	49,406	49,406	38,684	146,897
204 Other Billing & Collection	0	34,573	0	0	32,943	32,943	1,630	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	382,238	2,917,953	0	0	1,693,340	1,693,340	416,690	807,923
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	(26,951)	(258,544)	0	0	536,287	536,287	(754,479)	(40,352)
250 Taxes Other than FIT	159,089	887,293	0	0	516,635	516,635	59,827	310,826
260 Total Exp and Other Taxes	3,777,898	22,222,107	0	0	13,023,287	13,023,287	1,709,820	7,488,996
<b>FIT Adjustments</b>								
270 Adjustment for FIT	308	2,181	0	0	1,220	1,220	209	725
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	1,677,315	0	0	993,114	993,114	79,657	604,555
300 Total Expenses & Taxes	n/a	23,897,242	0	0	14,015,180	14,015,180	1,789,267	8,092,827
<b>Telephone Plant in Service</b>								
310 General Support	958,554	6,043,866	0	0	3,480,734	3,480,734	531,350	2,031,782
320 Central Office Equip-Switch	0	10,271,035	0	0	0	0	10,271,035	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	548,065	0	0	0	0	548,065	0
323 Local Switching Cat. 3	0	9,722,970	0	0	0	0	9,722,970	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	21,748,032	52,712,519	0	0	16,507,078	16,507,078	1,302,264	34,903,177
331 Subscriber Lines	0	18,156,808	0	0	16,507,078	16,507,078	0	1,649,730
332 Exchange Circuit	21,748,032	9,552,960	0	0	0	0	70,772	9,482,188
333 Interexchange Circuit	0	24,931,922	0	0	0	0	1,160,663	23,771,259
334 Host Remote	0	70,828	0	0	0	0	70,828	0
340 Cable & Wire	1,483,915	80,452,718	0	0	65,981,801	65,981,801	995,878	13,475,039
341 Subscriber Lines	0	66,348,002	0	0	65,981,801	65,981,801	0	366,200
342 Exchange	1,483,915	6,199,996	0	0	0	0	60,322	6,139,674
343 Interexchange	0	7,842,227	0	0	0	0	873,063	6,969,164
344 Host Remote	0	62,493	0	0	0	0	62,493	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	241,180	1,471,782	0	0	850,988	850,988	126,444	494,350
370 Total Plant In Service	24,431,681	150,951,919	0	0	86,820,602	86,820,602	13,226,969	50,904,348
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	18,044,465	119,784,248	0	0	68,588,006	68,588,006	11,617,037	39,579,205
390 Accum Deferred Income Tax	1,107,033	5,472,154	0	0	2,990,259	2,990,259	451,193	2,030,702
400 Other Rate Base Adjust.	432,278	2,642,998	0	0	1,535,611	1,535,611	188,019	918,929
<b>Return Data</b>								
410 Average Rate Base	n/a	28,338,515	0	0	16,777,948	16,777,948	1,346,759	10,213,370
420 Return	n/a	3,117,194	0	0	1,845,574	1,845,574	148,143	1,123,471
430 Rate of Return	11.00%	11.00%	0.00%	0.00%	11.00%	11.00%	11.00%	11.00%

	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	5,791,942	1,291
171 Network Support	97,223	0	0	97,223	35,383	1
172 General Support	3,637,161	0	0	3,637,161	1,321,173	1,290
173 Central Office	5,230,313	0	0	5,230,313	2,502,733	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,893,280	0	0	1,893,280	938,955	0
176 COE Transmission	3,337,032	0	0	3,337,032	1,563,777	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	6,867,734	0	0	6,867,734	1,932,653	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	4,622,703	0
190 Depreciation / Amortization	25,683,641	0	0	25,683,641	10,369,750	382
200 Customer Operations	n/a	n/a	n/a	n/a	2,216,806	385,985
201 Marketing	4,977,663	0	0	4,977,663	1,437,487	54
202 Local Business Office	694,155	0	0	694,155	122,368	61,928
203 Revenue Accounting	965,158	0	0	965,158	440,325	141,226
204 Other Billing & Collection	0	0	0	0	216,627	182,777
210 Access	n/a	n/a	n/a	n/a	1,431,186	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,338,792	103,315
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	(269,131)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,041,732	43
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	27,112,593	491,016
<b>FIT Adjustments</b>						
270 Adjustment for FIT	6,408	0	0	6,408	2,436	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	27,110,157	n/a
<b>Telephone Plant in Service</b>						
310 General Support	18,725,314	0	0	18,725,314	6,800,006	6,555
320 Central Office Equip-Switch	49,848,926	0	0	49,848,926	20,343,263	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	1,730,929	0	0	1,730,929	1,730,929	0
323 Local Switching Cat. 3	48,117,997	0	0	48,117,997	18,612,334	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	112,489,302	0	0	112,489,302	69,336,272	0
331 Subscriber Lines	63,585,016	0	0	63,585,016	17,613,217	0
332 Exchange Circuit	19,808,807	0	0	19,808,807	28,677,742	0
333 Interexchange Circuit	28,829,798	0	0	28,829,798	22,979,600	0
334 Host Remote	265,681	0	0	265,681	65,713	0
340 Cable & Wire	284,334,597	0	0	284,334,597	81,085,206	0
341 Subscriber Lines	260,044,045	0	0	260,044,045	65,134,147	0
342 Exchange	14,785,195	0	0	14,785,195	8,076,345	0
343 Interexchange	9,277,624	0	0	9,277,624	7,812,199	0
344 Host Remote	227,734	0	0	227,734	62,516	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,313,740	0	0	4,313,740	1,562,372	60
370 Total Plant In Service	469,711,879	0	0	469,711,879	179,127,120	6,615
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	389,740,932	0	0	389,740,932	141,637,671	4,986
390 Accum Deferred Income Tax	17,073,296	0	0	17,073,296	6,762,751	51
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,960,840	112
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	33,687,539	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	27,550,371	0	0	16,035,758	16,035,758	2,537,658	8,976,956
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	27,550,371	0	0	16,035,758	16,035,758	2,537,658	8,976,956
<b>Expenses</b>								
170 Plant Specific	642,609	5,148,041	0	0	2,589,974	2,589,974	1,155,349	1,402,718
171 Network Support	4,450	30,932	0	0	17,214	17,214	3,682	10,036
172 General Support	166,925	1,152,958	0	0	630,358	630,358	164,355	358,245
173 Central Office	431,576	2,071,156	0	0	365,503	365,503	965,253	740,400
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	938,955	0	0	0	0	938,955	0
176 COE Transmission	431,576	1,132,201	0	0	365,503	365,503	26,298	740,400
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	39,658	1,892,995	0	0	1,576,899	1,576,899	22,059	294,037
180 Plant Non-Sp. Less Dep/Amor	404,252	4,218,451	0	0	2,954,691	2,954,691	399,846	863,914
190 Depreciation / Amortization	1,961,538	8,407,829	0	0	4,118,133	4,118,133	604,838	3,684,858
200 Customer Operations	245,610	1,585,211	0	0	809,323	809,323	257,067	518,821
201 Marketing	184,989	1,252,498	0	0	678,380	678,380	187,721	386,343
202 Local Business Office	0	60,441	0	0	51,677	51,677	8,763	0
203 Revenue Accounting	60,622	238,477	0	0	47,012	47,012	58,986	132,478
204 Other Billing & Collection	0	33,850	0	0	32,254	32,254	1,596	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	346,583	2,888,894	0	0	1,636,518	1,636,518	(228,112)	754,332
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	(19,369)	(249,762)	0	0	541,323	541,323	(41,547)	(23,382)
250 Taxes Other than FIT	146,342	895,347	0	0	502,198	502,198	97,233	295,916
260 Total Exp and Other Taxes	3,727,566	22,894,011	0	0	13,152,160	13,152,160	2,244,674	7,497,177
<b>FIT Adjustments</b>								
270 Adjustment for FIT	276	2,160	0	0	1,171	1,171	303	686
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	1,628,970	0	0	1,008,849	1,008,849	102,438	517,683
300 Total Expenses & Taxes	n/a	24,520,822	0	0	14,159,839	14,159,839	2,346,809	8,014,174
<b>Telephone Plant in Service</b>								
310 General Support	845,539	5,947,912	0	0	3,240,886	3,240,886	869,117	1,837,909
320 Central Office Equip-Switch	0	20,343,263	0	0	0	0	20,343,263	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	1,730,929	0	0	0	0	1,730,929	0
323 Local Switching Cat. 3	0	18,612,334	0	0	0	0	18,612,334	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	20,136,567	49,199,705	0	0	15,834,337	15,834,337	1,217,333	32,148,035
331 Subscriber Lines	0	17,613,217	0	0	15,834,337	15,834,337	0	1,778,881
332 Exchange Circuit	20,136,567	8,541,175	0	0	0	0	62,558	8,478,617
333 Interexchange Circuit	0	22,979,600	0	0	0	0	1,089,062	21,890,537
334 Host Remote	0	65,713	0	0	0	0	65,713	0
340 Cable & Wire	1,471,154	79,614,053	0	0	64,755,693	64,755,693	1,011,806	13,846,553
341 Subscriber Lines	0	65,134,147	0	0	64,755,693	64,755,693	0	378,454
342 Exchange	1,471,154	6,605,191	0	0	0	0	63,573	6,541,618
343 Interexchange	0	7,812,199	0	0	0	0	885,717	6,926,481
344 Host Remote	0	62,516	0	0	0	0	62,516	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	198,913	1,363,399	0	0	740,907	740,907	208,008	414,484
370 Total Plant In Service	22,652,172	156,468,333	0	0	84,571,823	84,571,823	23,649,528	48,246,982
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	16,721,460	124,911,225	0	0	66,389,616	66,389,616	21,311,908	37,209,702
390 Accum Deferred Income Tax	945,580	5,817,120	0	0	2,959,540	2,959,540	962,086	1,895,493
400 Other Rate Base Adjust.	379,056	2,581,672	0	0	1,441,759	1,441,759	318,202	821,711
<b>Return Data</b>								
410 Average Rate Base	n/a	28,321,660	0	0	16,664,426	16,664,426	1,693,736	9,963,498
420 Return	n/a	3,027,390	0	0	1,874,748	1,874,748	190,545	962,096
430 Rate of Return	11.25%	10.69%	0.00%	0.00%	11.25%	11.25%	11.25%	9.66%

COS-2  
 Filing Date: 6/16/2016  
 Filing Entity: TDS Group A  
 Transmittal Number: 198  
 COSA: TDSTAN16

Rate-of-Return TRP  
 7/16- 6/17  
 Versus 2015 Actual

	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, 7/16- 6/17</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	3,684,339	465,143	3,400,215	1,839,752	9,389,450	22,805,664
105 Expense Less Dep & Amor	8,822,312	1,184,850	3,777,955	4,118,946	25,453,761	n/a
110 Taxes Less FIT	516,635	59,827	310,826	159,089	n/a	n/a
115 Return	1,845,574	148,143	1,123,471	n/a	n/a	n/a
120 FIT	993,114	79,657	604,555	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	15,861,975	1,937,620	9,217,022	n/a	n/a	n/a
135 Access Service Revenue	15,861,975	1,937,620	9,217,022	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
140 Telephone Plant in Service	86,820,602	13,226,969	50,904,348	24,438,021	175,389,939	459,566,617
145 Rate Base Adjustments	1,535,611	188,019	918,929	432,387	3,074,947	n/a
150 Depreciation Reserves	68,588,006	11,617,037	39,579,205	18,049,293	137,833,541	381,712,470
155 Accum Deferred Income Tax	2,990,259	451,193	2,030,702	1,107,079	6,579,233	16,709,486
160 Average Rate Base	16,777,948	1,346,759	10,213,370	5,714,036	34,052,112	n/a
	---	---	---	---	---	---
<b>Actual, 1/15- 12/15</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	4,118,133	604,838	3,684,858	1,961,921	10,369,750	25,683,641
205 Expense Less Dep & Amor	8,531,829	1,542,603	3,516,404	2,110,276	15,701,112	n/a
210 Taxes Less FIT	502,198	97,233	295,916	146,385	n/a	n/a
215 Return	1,874,748	190,545	962,096	n/a	n/a	n/a
220 FIT	1,008,849	102,438	517,683	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	16,035,758	2,537,658	8,976,956	n/a	n/a	n/a
235 Access Service Revenue	16,035,758	2,537,658	8,976,956	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
240 Telephone Plant in Service	84,571,823	23,649,528	48,246,982	22,658,788	179,127,120	469,711,879
245 Rate Base Adjustments	1,441,759	318,202	821,711	379,168	2,960,840	n/a
250 Depreciation Reserves	66,389,616	21,311,908	37,209,702	16,726,445	141,637,671	389,740,932
255 Accum Deferred Income Tax	2,959,540	962,086	1,895,493	945,631	6,762,751	17,073,296
260 Average Rate Base	16,664,426	1,693,736	9,963,498	5,365,879	33,687,539	n/a

COS-2  
 Filing Date: 6/16/2016  
 Filing Entity: TDS Group A  
 Transmittal Number: 198  
 COSA: TDSTAN16

Rate-of-Return TRP  
 7/16- 6/17  
 Versus 2015 Actual

	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	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	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	0	0	0	n/a	n/a	n/a
135 Access Service Revenue	0	0	0	n/a	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	0
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	0
<b>Actual, 1/14 - 12/14</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	n/a	n/a
215 Return	0	0	0	n/a	n/a	n/a
220 FIT	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	0	0	0	n/a	n/a	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	0
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	0

COS-2  
 Filing Date: 6/16/2016  
 Filing Entity: TDS Group A  
 Transmittal Number: 198  
 COSA: TDSTAN16

Rate-of-Return TRP  
 7/16- 6/17  
 Versus 2015 Actual

	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	4,657,640	634,032	3,612,381	387,267	9,291,320	27,290,210
105 Expense Less Dep & Amor	7,875,093	1,387,358	3,499,697	4,115,622	25,781,822	n/a
110 Taxes Less FIT	448,006	69,916	278,755	147,595	n/a	n/a
115 Return	1,917,645	269,823	1,227,148	n/a	n/a	n/a
120 FIT	1,033,471	145,463	661,294	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	15,931,855	2,506,592	9,279,275	n/a	n/a	n/a
135 Access Service Revenue	15,931,855	2,506,592	9,279,275	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
140 Telephone Plant in Service	80,074,968	15,056,837	48,165,199	22,927,236	166,224,240	431,180,419
145 Rate Base Adjustments	2,331,508	410,894	1,346,188	630,321	4,718,911	n/a
150 Depreciation Reserves	62,742,405	12,587,085	36,892,256	16,219,910	128,441,656	353,333,173
155 Accum Deferred Income Tax	2,618,337	482,224	1,711,151	977,474	5,789,186	14,704,813
160 Average Rate Base	17,045,734	2,398,423	10,907,980	6,360,172	36,712,310	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
<b>Actual, 1/13- 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	4,822,837	714,180	3,568,832	1,903,833	n/a	28,063,834
205 Expense Less Dep & Amor	8,107,007	1,701,003	3,573,404	2,232,287	n/a	n/a
210 Taxes Less FIT	461,930	98,136	285,926	152,378	n/a	n/a
215 Return	1,986,973	270,979	1,293,562	n/a	n/a	n/a
220 FIT	1,070,773	146,154	697,031	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	---	---	---	---	---	n/a
235 Access Service Revenue	---	---	---	n/a	n/a	n/a
	---	---	---	---	---	---
<b>Rate Base</b>						
240 Telephone Plant in Service	78,961,134	24,701,892	46,760,436	22,299,759	172,723,221	441,857,808
245 Rate Base Adjustments	1,757,679	423,268	1,025,754	476,340	3,683,040	n/a
250 Depreciation Reserves	59,790,580	21,514,814	34,351,818	14,882,443	130,539,655	352,287,561
255 Accum Deferred Income Tax	3,266,248	1,201,653	2,064,312	1,157,783	7,689,996	19,121,759
260 Average Rate Base	17,661,985	2,408,693	11,370,061	6,735,872	38,176,611	n/a

**MAG-1**  
**Filing Date:** 6/16/2016  
**Filing Entity:** TDS Group A  
**Transmittal Number :** 198  
**COSA:** TDSTAN16

<b>Access Element</b>	<b>Interstate Revenue Requirement Prior to Adjustments (A) Note 1</b>	<b>Frozen MAG Transfer (B) Note 2</b>	<b>Interstate Revenue Requirement Subject to Rate Making (C) Cols. (A)+(B)</b>
Carrier Common Line	\$15,224,115	\$637,860	\$15,861,975
Special Access	<u>\$9,153,233</u>	\$63,789	\$9,217,022

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:

6/16/2016

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TDS Telecom Group A

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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/16-6/17

	---	---	---	---	---	---	---	---	---
<b>Special - - Voice Grade</b>									
490 2-Wire Chan. Term.	n/a	33.93	n/a	n/a	96.00	n/a	3,257	n/a	
500 4-Wire Chan. Term.	n/a	54.33	n/a	n/a	60.00	n/a	3,260	n/a	
510 Channel Mileage Term.	24.31	n/a	n/a	156.00	n/a	n/a	3,792	n/a	
520 Channel Mileage Facility	n/a	n/a	2.42	n/a	n/a	384.00	929	n/a	
530 Non-Recurring	n/a	226.6	n/a	n/a	0	n/a	0	n/a	
<b>Special - - High Capacity</b>									
540 High Capacity Chan. Term.	n/a	145.13	n/a	n/a	16,860.00	n/a	2,446,892	n/a	
550 Channel Mileage Term.	77.47	n/a	n/a	7,812.00	n/a	n/a	605,196	n/a	
560 Channel Mileage Facility	n/a	n/a	15.71	n/a	n/a	87,670.68	1,377,306	n/a	
570 Non-Recurring	n/a	273.63	n/a	n/a	375.00	n/a	102,611	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	\$9,217,022	

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).





REV-2

Filing Date:

6/16/2016

Filing Entity:

TDS Telecom Group A

Transmittal Number: 198

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Rate-of-Return TRP  
Revenues Summary

Test Year 7/16-6/17

	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	9,217,091	9,082,450	134,642	0

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

RTE-1

Filing Date:

6/16/2016

Filing Entity:

TDS Telecom Group A

Transmittal Number: 198

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Rate-of-Return TRP

Percent Change in  
Historical Rate Levels

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	7/1/2015 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2016 Rate (C)	% Change 7/1/2015 7/1/2016 (D)	% Change Current 7/1/2016 (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%

RTE-2  
 Filing Date: 6/16/2016  
 Filing Entity: TDS Telecom Group A  
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 COSA TDSTAN16

Rate-of-Return  
 Revenue Price-outs  
 Using 2015 Demand

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	Revenue at 7/1/2015 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2016 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	8,301,504	8,301,504	0	9,217,091	915,587
	----	----	----	----	----

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

RTE-3

Filing Date: 6/16/2016  
Filing Entity: TDS Telecom Group A  
Transmittal Number: 198  
COSA TDSTAN16

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 Camden Telephone Company	NECA	NECA	TDSTC-A
110 Mount Vernon Telephone	NECA	NECA	TDSTC-A
120 Oklahoma Comm. Systems	NECA	NECA	TDSTC-A
130 Tennessee Telephone Company	NECA	NECA	TDSTC-A
140			
150			
160			
170			
180			
190			
200			
210			
220			
230			
240			

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



DMD-2

Filing Date: 6/16/2016  
Filing Entity: TDS Telecom Group A  
Transmittal Number: 198  
COSA TDSTAN16

Rate-of-Return TRP  
Special Access  
Demand

	1/15-12/15 Channel Terminations (A)	1/15-12/15 Number of Circuits (B)	1/15-12/15 Interoffice Miles (C)	7/16 - 7/17 Channel Terminations (D)	7/16 - 7/17 Number of Circuits (E)	7/16 - 7/17 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	156.00	156.00	384.00	156.00	156.00	384.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	18,624.00	8,772.00	103,843.80	17,352.00	8,040.00	90,580.32

DMD-3

Filing Date: 6/16/2016

Filing Entity: TDS Telecom Group A

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COSA TDSTAN16

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Rate-of-Return TRP  
Common Line  
Revenue and Demand

	1/15-12/15 Historical Revenue (A)	1/15-12/15 Historical MOU or Lines (B)	7/16 - 7/17 Test Year Revenue (C)	7/16 - 7/17 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:

6/16/2016

Filing Entity:

TDS Telecom Group A

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COSA

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Rate-of-Return TRP

Rate-of-Return

Summary

	2014/2015 FCC Monitoring Period (A)	2015 Calendar Year (B)	7/16 - 6/17 Test Year (C)
100 Interstate Access, Total	N/A	N/A	N/A
110 Carrier Common Line	11.25%	11.25%	11.00%
120 Special Access	N/A	N/A	11.00%
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