

	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	7,792,579	2,281
171 Network Support	119,453	0	0	119,453	43,831	2
172 General Support	6,051,227	0	0	6,051,227	2,180,450	2,279
173 Central Office	7,006,005	0	0	7,006,005	3,403,427	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	3,049,732	0	0	3,049,732	1,499,303	0
176 COE Transmission	3,956,273	0	0	3,956,273	1,904,124	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	7,691,251	0	0	7,691,251	2,164,872	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	6,147,003	0
190 Depreciation / Amortization	33,123,016	0	0	33,123,016	12,558,130	495
200 Customer Operations	n/a	n/a	n/a	n/a	3,306,275	555,909
201 Marketing	7,122,248	0	0	7,122,248	2,186,987	111
202 Local Business Office	1,228,014	0	0	1,228,014	208,473	100,441
203 Revenue Accounting	1,472,163	0	0	1,472,163	597,184	190,673
204 Other Billing & Collection	0	0	0	0	313,631	264,683
210 Access	n/a	n/a	n/a	n/a	1,893,755	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	6,148,514	202,178
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	(419,275)	(73)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,521,335	91
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	37,054,561	760,881
FIT Adjustments						
270 Adjustment for FIT	8,567	0	0	8,567	2,898	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	37,051,662	n/a
Telephone Plant in Service						
310 General Support	30,179,378	0	0	30,179,378	10,918,819	11,203
320 Central Office Equip-Switch	65,561,981	0	0	65,561,981	29,858,868	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	65,561,981	0	0	65,561,981	29,858,868	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	142,166,936	0	0	142,166,936	82,140,546	0
331 Subscriber Lines	81,423,550	0	0	81,423,550	21,956,806	0
332 Exchange Circuit	25,185,569	0	0	25,185,569	30,686,673	0
333 Interexchange Circuit	32,695,464	0	0	32,695,464	28,774,971	0
334 Host Remote	2,862,353	0	0	2,862,353	722,096	0
340 Cable & Wire	371,267,087	0	0	371,267,087	104,133,816	0
341 Subscriber Lines	338,664,102	0	0	338,664,102	84,608,042	0
342 Exchange	21,287,271	0	0	21,287,271	10,671,910	0
343 Interexchange	9,797,525	0	0	9,797,525	8,507,480	0
344 Host Remote	1,518,189	0	0	1,518,189	346,384	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	4,549,813	0	0	4,549,813	1,628,577	80
370 Total Plant In Service	613,725,195	0	0	613,725,195	228,680,626	11,284
Adjustments to TPIS						
380 Depr / Amor Reserve	510,710,452	0	0	510,710,452	184,844,172	8,367
390 Accum Deferred Income Tax	19,212,400	0	0	19,212,400	7,153,371	180
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,201,500	167
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	39,884,582	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	37,922,544	0	0	23,177,880	23,177,880	3,812,927	10,931,737
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	37,922,544	0	0	23,177,880	23,177,880	3,812,927	10,931,737
Expenses								
170 Plant Specific	827,933	6,962,365	0	0	3,356,563	3,356,563	1,922,216	1,683,586
171 Network Support	4,822	39,006	0	0	20,563	20,563	6,594	11,849
172 General Support	241,353	1,936,818	0	0	1,049,459	1,049,459	328,767	558,592
173 Central Office	524,471	2,878,956	0	0	546,348	546,348	1,558,031	774,578
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	1,499,303	0	0	0	0	1,499,303	0
176 COE Transmission	524,471	1,379,653	0	0	546,348	546,348	58,728	774,578
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	57,287	2,107,585	0	0	1,740,193	1,740,193	28,824	338,568
180 Plant Non-Sp. Less Dep/Amor	472,988	5,674,016	0	0	3,957,731	3,957,731	651,993	1,064,292
190 Depreciation / Amortization	1,821,003	10,736,631	0	0	5,839,061	5,839,061	875,335	4,022,236
200 Customer Operations	301,468	2,448,899	0	0	1,268,432	1,268,432	472,630	707,837
201 Marketing	229,252	1,957,735	0	0	1,073,420	1,073,420	326,625	557,578
202 Local Business Office	0	108,032	0	0	87,162	87,162	20,870	0
203 Revenue Accounting	72,215	334,296	0	0	61,143	61,143	122,894	150,259
204 Other Billing & Collection	0	48,948	0	0	46,707	46,707	2,240	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	583,821	5,362,515	0	0	3,114,958	3,114,958	(717,942)	1,179,629
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	87,849	(507,051)	0	0	1,258,251	1,258,251	(38,450)	59,019
250 Taxes Other than FIT	175,741	1,345,502	0	0	736,973	736,973	178,043	430,486
260 Total Exp and Other Taxes	4,270,802	32,022,877	0	0	19,531,969	19,531,969	3,343,824	9,147,084
FIT Adjustments								
270 Adjustment for FIT	341	2,557	0	0	1,520	1,520	488	549
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	2,063,988	0	0	1,275,537	1,275,537	164,015	624,436
300 Total Expenses & Taxes	n/a	34,084,308	0	0	20,805,985	20,805,985	3,507,352	9,770,971
Telephone Plant in Service								
310 General Support	1,210,352	9,697,264	0	0	5,195,946	5,195,946	1,747,973	2,753,345
320 Central Office Equip-Switch	0	29,858,868	0	0	0	0	29,858,868	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	29,858,868	0	0	0	0	29,858,868	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	20,890,542	61,250,004	0	0	20,187,178	20,187,178	2,278,075	38,784,751
331 Subscriber Lines	0	21,956,806	0	0	20,187,178	20,187,178	0	1,769,627
332 Exchange Circuit	20,890,542	9,796,131	0	0	0	0	100,755	9,695,377
333 Interexchange Circuit	0	28,774,971	0	0	0	0	1,455,224	27,319,747
334 Host Remote	0	722,096	0	0	0	0	722,096	0
340 Cable & Wire	2,879,316	101,254,500	0	0	83,947,713	83,947,713	1,249,306	16,057,481
341 Subscriber Lines	0	84,608,042	0	0	83,947,713	83,947,713	0	660,330
342 Exchange	2,879,316	7,792,594	0	0	0	0	95,852	7,696,742
343 Interexchange	0	8,507,480	0	0	0	0	807,070	7,700,410
344 Host Remote	0	346,384	0	0	0	0	346,384	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	181,797	1,446,700	0	0	790,971	790,971	254,886	400,843
370 Total Plant In Service	25,162,007	203,507,335	0	0	110,121,807	110,121,807	35,389,108	57,996,420
Adjustments to TPIS								
380 Depr / Amor Reserve	19,849,049	164,986,756	0	0	87,115,174	87,115,174	32,009,973	45,861,609
390 Accum Deferred Income Tax	786,032	6,367,160	0	0	3,429,123	3,429,123	1,123,719	1,814,319
400 Other Rate Base Adjust.	359,382	2,841,951	0	0	1,492,481	1,492,481	456,474	892,996
Return Data								
410 Average Rate Base	n/a	34,995,370	0	0	21,069,992	21,069,992	2,711,891	11,213,488
420 Return	n/a	3,835,679	0	0	2,370,374	2,370,374	305,088	1,160,217
430 Rate of Return	11.25%	10.96%	0.00%	0.00%	11.25%	11.25%	11.25%	10.35%

	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	7,952,802	2,292
171 Network Support	121,762	0	0	121,762	44,854	2
172 General Support	6,171,504	0	0	6,171,504	2,223,021	2,289
173 Central Office	7,138,837	0	0	7,138,837	3,480,339	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	3,116,144	0	0	3,116,144	1,538,265	0
176 COE Transmission	4,022,692	0	0	4,022,692	1,942,075	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	7,852,250	0	0	7,852,250	2,204,588	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	6,228,701	0
190 Depreciation / Amortization	30,990,289	0	0	30,990,289	11,860,882	442
200 Customer Operations	n/a	n/a	n/a	n/a	3,372,581	566,325
201 Marketing	7,269,801	0	0	7,269,801	2,232,280	113
202 Local Business Office	1,254,168	0	0	1,254,168	212,914	102,580
203 Revenue Accounting	1,503,504	0	0	1,503,504	607,072	193,313
204 Other Billing & Collection	0	0	0	0	320,314	270,319
210 Access	n/a	n/a	n/a	n/a	1,893,755	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	6,266,970	206,383
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	(427,157)	(72)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,526,049	91
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	36,780,828	775,461
FIT Adjustments						
270 Adjustment for FIT	8,567	0	0	8,567	2,922	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	36,777,906	n/a
Telephone Plant in Service						
310 General Support	30,840,598	0	0	30,840,598	11,137,419	11,328
320 Central Office Equip-Switch	59,671,661	0	0	59,671,661	26,746,765	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	59,671,661	0	0	59,671,661	26,746,765	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	146,662,188	0	0	146,662,188	85,635,139	0
331 Subscriber Lines	83,457,583	0	0	83,457,583	22,488,800	0
332 Exchange Circuit	26,782,891	0	0	26,782,891	33,192,391	0
333 Interexchange Circuit	33,530,147	0	0	33,530,147	29,245,676	0
334 Host Remote	2,891,567	0	0	2,891,567	708,273	0
340 Cable & Wire	376,739,479	0	0	376,739,479	105,398,603	0
341 Subscriber Lines	344,185,802	0	0	344,185,802	85,965,272	0
342 Exchange	21,298,770	0	0	21,298,770	10,818,726	0
343 Interexchange	9,736,025	0	0	9,736,025	8,267,903	0
344 Host Remote	1,518,882	0	0	1,518,882	346,702	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	5,362,553	0	0	5,362,553	1,916,022	94
370 Total Plant In Service	619,276,478	0	0	619,276,478	230,833,948	11,421
Adjustments to TPIS						
380 Depr / Amor Reserve	522,357,423	0	0	522,357,423	188,154,628	8,529
390 Accum Deferred Income Tax	17,748,443	0	0	17,748,443	6,642,979	148
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,598,459	182
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	39,634,801	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	37,420,910	0	0	22,782,067	22,782,067	3,675,816	10,963,027
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	37,420,910	0	0	22,782,067	22,782,067	3,675,816	10,963,027
Expenses								
170 Plant Specific	872,973	7,077,537	0	0	3,423,952	3,423,952	1,946,509	1,707,076
171 Network Support	5,072	39,779	0	0	20,954	20,954	6,577	12,248
172 General Support	257,398	1,963,334	0	0	1,075,440	1,075,440	312,621	575,273
173 Central Office	552,804	2,927,535	0	0	548,140	548,140	1,598,540	780,855
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	1,538,265	0	0	0	0	1,538,265	0
176 COE Transmission	552,804	1,389,271	0	0	548,140	548,140	60,275	780,855
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	57,699	2,146,889	0	0	1,779,417	1,779,417	28,771	338,701
180 Plant Non-Sp. Less Dep/Amor	505,019	5,723,682	0	0	4,008,799	4,008,799	622,592	1,092,290
190 Depreciation / Amortization	1,824,400	10,036,040	0	0	5,403,988	5,403,988	806,391	3,825,661
200 Customer Operations	323,233	2,483,022	0	0	1,304,180	1,304,180	447,026	731,816
201 Marketing	245,932	1,986,235	0	0	1,103,700	1,103,700	305,532	577,003
202 Local Business Office	0	110,334	0	0	90,185	90,185	20,149	0
203 Revenue Accounting	77,301	336,458	0	0	62,593	62,593	119,052	154,814
204 Other Billing & Collection	0	49,995	0	0	47,703	47,703	2,292	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	621,793	5,438,793	0	0	3,177,288	3,177,288	1,059,129	1,202,376
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	86,433	(513,518)	0	0	1,254,749	1,254,749	(1,822,298)	54,031
250 Taxes Other than FIT	186,058	1,339,900	0	0	735,383	735,383	165,926	438,591
260 Total Exp and Other Taxes	4,419,909	31,585,457	0	0	19,308,339	19,308,339	3,225,275	9,051,843
FIT Adjustments								
270 Adjustment for FIT	357	2,565	0	0	1,541	1,541	475	550
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	2,041,511	0	0	1,215,266	1,215,266	157,523	668,722
300 Total Expenses & Taxes	n/a	33,624,403	0	0	20,522,064	20,522,064	3,382,324	9,720,015
Telephone Plant in Service								
310 General Support	1,299,388	9,826,703	0	0	5,343,125	5,343,125	1,651,901	2,831,676
320 Central Office Equip-Switch	0	26,746,765	0	0	0	0	26,746,765	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	26,746,765	0	0	0	0	26,746,765	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	22,553,658	63,081,482	0	0	20,685,255	20,685,255	2,322,052	40,074,174
331 Subscriber Lines	0	22,488,800	0	0	20,685,255	20,685,255	0	1,803,545
332 Exchange Circuit	22,553,658	10,638,733	0	0	0	0	95,952	10,542,782
333 Interexchange Circuit	0	29,245,676	0	0	0	0	1,517,828	27,727,848
334 Host Remote	0	708,273	0	0	0	0	708,273	0
340 Cable & Wire	2,869,048	102,529,555	0	0	85,295,174	85,295,174	1,232,733	16,001,647
341 Subscriber Lines	0	85,965,272	0	0	85,295,174	85,295,174	0	670,098
342 Exchange	2,869,048	7,949,678	0	0	0	0	79,947	7,869,730
343 Interexchange	0	8,267,903	0	0	0	0	806,084	7,461,819
344 Host Remote	0	346,702	0	0	0	0	346,702	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	224,371	1,691,557	0	0	938,047	938,047	277,667	475,843
370 Total Plant In Service	26,946,465	203,876,062	0	0	112,261,602	112,261,602	32,231,120	59,383,341
Adjustments to TPIS								
380 Depr / Amor Reserve	21,465,372	166,680,727	0	0	90,246,898	90,246,898	29,035,538	47,398,291
390 Accum Deferred Income Tax	751,967	5,890,864	0	0	3,168,391	3,168,391	1,006,322	1,716,151
400 Other Rate Base Adjust.	412,367	3,185,910	0	0	1,685,162	1,685,162	474,538	1,026,210
Return Data								
410 Average Rate Base	n/a	34,490,382	0	0	20,531,475	20,531,475	2,663,798	11,295,108
420 Return	n/a	3,793,942	0	0	2,258,462	2,258,462	293,018	1,242,462
430 Rate of Return	11.00%	11.00%	0.00%	0.00%	11.00%	11.00%	11.00%	11.00%

COS-2
 Filing Date: 6/16/2016
 Filing Entity: TDS Group B
 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)
Forecast, 7/16- 6/17						
Revenue Requirement						
100 Depreciation/Amortization	5,403,988	806,391	3,825,661	1,824,842	11,860,882	30,990,289
105 Expense Less Dep & Amor	13,168,969	2,252,958	4,787,591	5,009,222	35,254,778	n/a
110 Taxes Less FIT	735,383	165,926	438,591	186,058	n/a	n/a
115 Return	2,258,462	293,018	1,242,462	n/a	n/a	n/a
120 FIT	1,215,266	157,523	668,722	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	22,782,067	3,675,816	10,963,027	n/a	n/a	n/a
135 Access Service Revenue	22,782,067	3,675,816	10,963,027	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	112,261,602	32,231,120	59,383,341	26,957,886	230,833,948	619,276,478
145 Rate Base Adjustments	1,685,162	474,538	1,026,210	412,549	3,598,459	n/a
150 Depreciation Reserves	90,246,898	29,035,538	47,398,291	21,473,901	188,154,628	522,357,423
155 Accum Deferred Income Tax	3,168,391	1,006,322	1,716,151	752,115	6,642,979	17,748,443
160 Average Rate Base	20,531,475	2,663,798	11,295,108	5,144,419	39,634,801	n/a
	---	---	---	---	---	---
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	5,839,061	875,335	4,022,236	1,821,499	12,558,130	33,123,016
205 Expense Less Dep & Amor	12,955,936	2,290,446	4,694,362	3,034,353	22,975,096	n/a
210 Taxes Less FIT	736,973	178,043	430,486	175,832	n/a	n/a
215 Return	2,370,374	305,088	1,160,217	n/a	n/a	n/a
220 FIT	1,275,537	164,015	624,436	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	23,177,880	3,812,927	10,931,737	n/a	n/a	n/a
235 Access Service Revenue	23,177,880	3,812,927	10,931,737	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	110,121,807	35,389,108	57,996,420	25,173,291	228,680,626	613,725,195
245 Rate Base Adjustments	1,492,481	456,474	892,996	359,549	3,201,500	n/a
250 Depreciation Reserves	87,115,174	32,009,973	45,861,609	19,857,416	184,844,172	510,710,452
255 Accum Deferred Income Tax	3,429,123	1,123,719	1,814,319	786,211	7,153,371	19,212,400
260 Average Rate Base	21,069,992	2,711,891	11,213,488	4,889,212	39,884,582	n/a

COS-2
 Filing Date: 6/16/2016
 Filing Entity: TDS Group B
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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)
Forecast, 7/15 - 6/16						
Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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
Actual, 1/14 - 12/14						
Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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

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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)
Forecast, 7/14 - 6/15						
Revenue Requirement						
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
	---	---	---	---	---	---
Rate Base						
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
	---	---	---	---	---	---
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	---	---	---	---	---	---
Actual, 1/13- 12/13						
Revenue Requirement						
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	1,430,611	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	5,106,715	44,319,924	n/a
235 Access Service Revenue	22,294,120	5,701,445	11,217,643	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
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

MAG-1
Filing Date: 6/16/2016
Filing Entity: TDS Group B
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Access Element	Interstate Revenue Requirement Prior to Adjustments (A) Note 1	Frozen MAG Transfer (B) Note 2	Interstate Revenue Requirement Subject to Rate Making (C) Cols. (A)+(B)
Carrier Common Line	\$21,324,107	\$1,457,960	\$22,782,067
Special Access	<u>\$10,762,422</u>	\$200,605	\$10,963,027

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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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/16-6/17

	----	----	----	----	----	----	----	----	----
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	40	n/a	n/a	156.00	n/a	6,240	n/a	
500 4-Wire Chan. Term.	n/a	64	n/a	n/a	324.00	n/a	20,736	n/a	
510 Channel Mileage Term.	28.63	n/a	n/a	276.00	n/a	n/a	7,902	n/a	
520 Channel Mileage Facility	n/a	n/a	2.84	n/a	n/a	336.00	954	n/a	
530 Non-Recurring	n/a	527.49	n/a	n/a	0	n/a	0	n/a	
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	190.22	n/a	n/a	21,444.00	n/a	4,079,078	n/a	
550 Channel Mileage Term.	61.06	n/a	n/a	11,460.00	n/a	n/a	699,748	n/a	
560 Channel Mileage Facility	n/a	n/a	11.76	n/a	n/a	77,084.28	906,511	n/a	
570 Non-Recurring	n/a	386.83	n/a	n/a	484.00	n/a	187,226	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	\$10,963,027	

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 B

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	10,962,690	10,737,177	225,513	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 B

Transmittal Number: 198

COSA TDSTAN16

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)
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%

RTE-2
 Filing Date: 6/16/2016
 Filing Entity: TDS Telecom Group B
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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)
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	10,360,260	10,360,260	0	10,962,690	602,430
	----	----	----	----	----

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 B
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**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 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.

DMD-2

Filing Date: 6/16/2016
Filing Entity: TDS Telecom Group B
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	480.00	276.00	336.00	480.00	276.00	336.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	24,180.00	13,416.00	89,137.20	22,164.00	12,072.00	81,098.52

DMD-3

Filing Date: 6/16/2016

Filing Entity: TDS Telecom Group B

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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 B

Transmittal Number:

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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