

	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	5,131,963	900
171 Network Support	116,515	0	0	116,515	44,624	2
172 General Support	3,261,471	0	0	3,261,471	1,221,645	898
173 Central Office	4,610,734	0	0	4,610,734	2,426,673	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,706,683	0	0	1,706,683	932,453	0
176 COE Transmission	2,904,051	0	0	2,904,051	1,494,220	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	5,015,698	0	0	5,015,698	1,439,022	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	3,455,447	0
190 Depreciation / Amortization	15,129,785	0	0	15,129,785	5,896,102	256
200 Customer Operations	n/a	n/a	n/a	n/a	1,696,218	275,104
201 Marketing	3,627,231	0	0	3,627,231	1,128,585	47
202 Local Business Office	703,401	0	0	703,401	126,445	56,848
203 Revenue Accounting	742,431	0	0	742,431	287,698	88,189
204 Other Billing & Collection	0	0	0	0	153,490	130,020
210 Access	n/a	n/a	n/a	n/a	989,655	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,703,286	102,576
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	(390,863)	(27)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	965,795	48
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	20,457,950	378,856
FIT Adjustments						
270 Adjustment for FIT	6,911	0	0	6,911	2,712	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	20,455,238	n/a
Telephone Plant in Service						
310 General Support	21,868,490	0	0	21,868,490	8,345,417	5,725
320 Central Office Equip-Switch	39,519,516	0	0	39,519,516	24,035,179	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	546,654	0	0	546,654	257,256	0
323 Local Switching Cat. 3	38,972,862	0	0	38,972,862	23,777,923	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	75,944,757	0	0	75,944,757	41,773,935	0
331 Subscriber Lines	44,825,538	0	0	44,825,538	11,431,398	0
332 Exchange Circuit	12,252,757	0	0	12,252,757	17,577,091	0
333 Interexchange Circuit	16,943,631	0	0	16,943,631	12,261,954	0
334 Host Remote	1,922,831	0	0	1,922,831	503,492	0
340 Cable & Wire	216,077,597	0	0	216,077,597	62,173,582	0
341 Subscriber Lines	194,064,314	0	0	194,064,314	48,400,458	0
342 Exchange	11,929,827	0	0	11,929,827	6,762,339	0
343 Interexchange	8,936,620	0	0	8,936,620	6,770,534	0
344 Host Remote	1,146,835	0	0	1,146,835	240,252	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,445,791	0	0	2,445,791	909,016	38
370 Total Plant In Service	355,856,151	0	0	355,856,151	137,237,130	5,763
Adjustments to TPIS						
380 Depr / Amor Reserve	302,180,183	0	0	302,180,183	112,676,124	4,361
390 Accum Deferred Income Tax	9,611,768	0	0	9,611,768	3,558,876	107
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	4,519,632	176
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	25,521,762	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	21,007,759	0	0	12,381,346	12,381,346	3,010,274	5,616,140
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	21,007,759	0	0	12,381,346	12,381,346	3,010,274	5,616,140
Expenses								
170 Plant Specific	656,077	4,474,987	0	0	2,092,605	2,092,605	1,316,162	1,066,220
171 Network Support	5,358	39,264	0	0	19,494	19,494	11,183	8,587
172 General Support	141,252	1,079,496	0	0	555,619	555,619	266,554	257,322
173 Central Office	442,115	1,984,558	0	0	404,573	404,573	1,017,247	562,738
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	932,453	0	0	0	0	932,453	0
176 COE Transmission	442,115	1,052,104	0	0	404,573	404,573	84,794	562,738
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	67,352	1,371,670	0	0	1,112,919	1,112,919	21,177	237,574
180 Plant Non-Sp. Less Dep/Amor	286,085	3,169,363	0	0	2,119,091	2,119,091	530,840	519,432
190 Depreciation / Amortization	1,020,068	4,875,778	0	0	2,553,189	2,553,189	686,528	1,636,061
200 Customer Operations	154,909	1,266,205	0	0	624,515	624,515	340,029	301,661
201 Marketing	121,081	1,007,504	0	0	514,108	514,108	256,431	236,918
202 Local Business Office	0	69,596	0	0	54,249	54,249	15,348	0
203 Revenue Accounting	33,828	165,681	0	0	33,213	33,213	67,724	64,743
204 Other Billing & Collection	0	23,470	0	0	22,945	22,945	525	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	388,059	3,212,652	0	0	1,773,983	1,773,983	(507,967)	688,166
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	89,227	(480,062)	0	0	768,937	768,937	(81,466)	90,937
250 Taxes Other than FIT	125,499	840,248	0	0	433,382	433,382	179,067	227,799
260 Total Exp and Other Taxes	2,719,924	17,359,170	0	0	10,365,703	10,365,703	2,463,192	4,530,275
FIT Adjustments								
270 Adjustment for FIT	244	2,468	0	0	1,291	1,291	611	566
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	1,276,143	0	0	705,023	705,023	191,265	379,854
300 Total Expenses & Taxes	n/a	18,632,844	0	0	11,069,435	11,069,435	2,653,846	4,909,564
Telephone Plant in Service								
310 General Support	974,582	7,365,110	0	0	3,690,585	3,690,585	1,959,683	1,714,843
320 Central Office Equip-Switch	0	24,035,179	0	0	0	0	24,035,179	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	257,256	0	0	0	0	257,256	0
323 Local Switching Cat. 3	0	23,777,923	0	0	0	0	23,777,923	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	12,250,116	29,523,819	0	0	11,125,192	11,125,192	2,134,426	16,264,201
331 Subscriber Lines	0	11,431,398	0	0	11,125,192	11,125,192	0	306,206
332 Exchange Circuit	12,250,116	5,326,975	0	0	0	0	84,031	5,242,944
333 Interexchange Circuit	0	12,261,954	0	0	0	0	1,546,903	10,715,051
334 Host Remote	0	503,492	0	0	0	0	503,492	0
340 Cable & Wire	2,526,298	59,647,284	0	0	48,159,074	48,159,074	928,992	10,559,218
341 Subscriber Lines	0	48,400,458	0	0	48,159,074	48,159,074	0	241,384
342 Exchange	2,526,298	4,236,040	0	0	0	0	53,544	4,182,497
343 Interexchange	0	6,770,534	0	0	0	0	635,196	6,135,338
344 Host Remote	0	240,252	0	0	0	0	240,252	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	105,827	803,151	0	0	421,868	421,868	190,888	190,395
370 Total Plant In Service	15,856,823	121,374,544	0	0	63,396,719	63,396,719	29,249,168	28,728,657
Adjustments to TPIS								
380 Depr / Amor Reserve	12,117,820	100,553,943	0	0	51,841,518	51,841,518	26,470,278	22,242,147
390 Accum Deferred Income Tax	394,474	3,164,294	0	0	1,786,723	1,786,723	591,445	786,126
400 Other Rate Base Adjust.	595,566	3,923,890	0	0	1,881,476	1,881,476	975,375	1,067,040
Return Data								
410 Average Rate Base	n/a	21,580,197	0	0	11,649,954	11,649,954	3,162,820	6,767,423
420 Return	n/a	2,372,447	0	0	1,310,620	1,310,620	355,817	706,010
430 Rate of Return	11.25%	10.99%	0.00%	0.00%	11.25%	11.25%	11.25%	10.43%

	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	5,151,734	899
171 Network Support	118,797	0	0	118,797	43,456	2
172 General Support	3,326,996	0	0	3,326,996	1,206,629	897
173 Central Office	4,925,179	0	0	4,925,179	2,457,583	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,969,550	0	0	1,969,550	1,005,983	0
176 COE Transmission	2,955,629	0	0	2,955,629	1,451,600	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	5,122,270	0	0	5,122,270	1,444,066	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	3,415,767	0
190 Depreciation / Amortization	14,345,486	0	0	14,345,486	5,528,959	239
200 Customer Operations	n/a	n/a	n/a	n/a	1,730,342	280,292
201 Marketing	3,702,567	0	0	3,702,567	1,152,009	52
202 Local Business Office	718,388	0	0	718,388	129,140	58,059
203 Revenue Accounting	758,258	0	0	758,258	292,431	89,389
204 Other Billing & Collection	0	0	0	0	156,763	132,792
210 Access	n/a	n/a	n/a	n/a	989,655	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	3,689,968	103,906
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	(383,746)	(28)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	911,781	49
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	20,044,806	385,357
FIT Adjustments						
270 Adjustment for FIT	6,911	0	0	6,911	2,709	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	20,042,098	n/a
Telephone Plant in Service						
310 General Support	21,966,853	0	0	21,966,853	8,060,839	5,667
320 Central Office Equip-Switch	32,221,128	0	0	32,221,128	18,401,701	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	136,664	0	0	136,664	64,314	0
323 Local Switching Cat. 3	32,084,465	0	0	32,084,465	18,337,387	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	79,191,592	0	0	79,191,592	42,552,438	0
331 Subscriber Lines	47,116,438	0	0	47,116,438	11,995,985	0
332 Exchange Circuit	13,132,111	0	0	13,132,111	18,432,767	0
333 Interexchange Circuit	17,302,096	0	0	17,302,096	11,742,882	0
334 Host Remote	1,640,947	0	0	1,640,947	380,804	0
340 Cable & Wire	212,197,448	0	0	212,197,448	60,165,118	0
341 Subscriber Lines	191,786,747	0	0	191,786,747	47,849,013	0
342 Exchange	10,575,665	0	0	10,575,665	5,904,000	0
343 Interexchange	8,844,368	0	0	8,844,368	6,221,339	0
344 Host Remote	990,668	0	0	990,668	190,767	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,826,218	0	0	2,826,218	1,011,349	45
370 Total Plant In Service	348,403,238	0	0	348,403,238	130,191,446	5,711
Adjustments to TPIS						
380 Depr / Amor Reserve	298,572,875	0	0	298,572,875	107,022,892	4,341
390 Accum Deferred Income Tax	10,397,075	0	0	10,397,075	3,821,408	119
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	3,750,277	153
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	23,097,423	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a

COS-1(P)
Filing Date:
Filing Entity:
Transmittal Number :
COSA:
430 Rate of Return

6/16/2016
TDS Group C
198
TDSTAN16

Rate-of Return TRP
Cost Analysis Summary
Test Year, 7/16 to 6/17

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	20,029,703	0	0	12,232,511	12,232,511	2,514,452	5,282,739
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	20,029,703	0	0	12,232,511	12,232,511	2,514,452	5,282,739
Expenses								
170 Plant Specific	678,015	4,472,821	0	0	2,148,850	2,148,850	1,327,066	996,904
171 Network Support	6,005	37,449	0	0	20,368	20,368	8,891	8,190
172 General Support	154,109	1,051,623	0	0	578,363	578,363	222,955	250,306
173 Central Office	448,513	2,009,070	0	0	406,994	406,994	1,076,436	525,640
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	1,005,983	0	0	0	0	1,005,983	0
176 COE Transmission	448,513	1,003,087	0	0	406,994	406,994	70,453	525,640
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	69,388	1,374,678	0	0	1,143,126	1,143,126	18,784	212,768
180 Plant Non-Sp. Less Dep/Amor	314,653	3,101,114	0	0	2,168,332	2,168,332	426,721	506,062
190 Depreciation / Amortization	1,013,312	4,515,408	0	0	2,426,642	2,426,642	613,922	1,474,844
200 Customer Operations	183,737	1,266,313	0	0	684,125	684,125	274,102	308,087
201 Marketing	143,126	1,008,883	0	0	567,560	567,560	202,905	238,366
202 Local Business Office	0	71,080	0	0	58,215	58,215	12,865	0
203 Revenue Accounting	40,611	162,431	0	0	34,916	34,916	57,795	69,720
204 Other Billing & Collection	0	23,971	0	0	23,434	23,434	536	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	411,807	3,174,256	0	0	1,821,089	1,821,089	691,642	661,524
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	85,960	(469,678)	0	0	766,131	766,131	(1,332,005)	96,196
250 Taxes Other than FIT	136,692	775,039	0	0	425,964	425,964	137,315	211,760
260 Total Exp and Other Taxes	2,824,176	16,835,273	0	0	10,441,132	10,441,132	2,138,763	4,255,378
FIT Adjustments								
270 Adjustment for FIT	256	2,452	0	0	1,326	1,326	568	558
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	1,117,192	0	0	626,519	626,519	131,292	359,381
300 Total Expenses & Taxes	n/a	17,950,013	0	0	11,066,325	11,066,325	2,269,487	4,614,201
Telephone Plant in Service								
310 General Support	1,057,239	6,997,934	0	0	3,800,607	3,800,607	1,585,016	1,612,311
320 Central Office Equip-Switch	0	18,401,701	0	0	0	0	18,401,701	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	64,314	0	0	0	0	64,314	0
323 Local Switching Cat. 3	0	18,337,387	0	0	0	0	18,337,387	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	13,046,578	29,505,860	0	0	11,693,804	11,693,804	1,795,234	16,016,821
331 Subscriber Lines	0	11,995,985	0	0	11,693,804	11,693,804	0	302,181
332 Exchange Circuit	13,046,578	5,386,189	0	0	0	0	103,526	5,282,662
333 Interexchange Circuit	0	11,742,882	0	0	0	0	1,310,904	10,431,978
334 Host Remote	0	380,804	0	0	0	0	380,804	0
340 Cable & Wire	2,562,370	57,602,748	0	0	47,597,495	47,597,495	811,216	9,194,037
341 Subscriber Lines	0	47,849,013	0	0	47,597,495	47,597,495	0	251,517
342 Exchange	2,562,370	3,341,629	0	0	0	0	51,283	3,290,346
343 Interexchange	0	6,221,339	0	0	0	0	569,166	5,652,174
344 Host Remote	0	190,767	0	0	0	0	190,767	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	131,802	879,503	0	0	497,968	497,968	170,512	211,023
370 Total Plant In Service	16,797,988	113,387,746	0	0	63,589,875	63,589,875	22,763,679	27,034,192
Adjustments to TPIS								
380 Depr / Amor Reserve	12,715,098	94,303,453	0	0	52,747,128	52,747,128	20,475,209	21,081,116
390 Accum Deferred Income Tax	461,389	3,359,900	0	0	1,913,179	1,913,179	645,394	801,327
400 Other Rate Base Adjust.	590,540	3,159,584	0	0	1,660,072	1,660,072	578,714	920,798
Return Data								
410 Average Rate Base	n/a	18,883,977	0	0	10,589,640	10,589,640	2,221,790	6,072,547
420 Return	n/a	2,077,238	0	0	1,164,860	1,164,860	244,397	667,980

COS-1(P)

Filing Date:

Filing Entity:

Transmittal Number :

COSA:

6/16/2016
TDS Group C
198
TDSTAN16

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 C
 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	2,426,642	613,922	1,474,844	314,653	4,830,061	14,345,486
105 Expense Less Dep & Amor	7,588,526	1,387,526	2,568,774	3,072,792	19,133,026	n/a
110 Taxes Less FIT	425,964	137,315	211,760	136,692	n/a	n/a
115 Return	1,164,860	244,397	667,980	n/a	n/a	n/a
120 FIT	626,519	131,292	359,381	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	12,232,511	2,514,452	5,282,739	n/a	n/a	n/a
135 Access Service Revenue	12,232,511	2,514,452	5,282,739	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	63,589,875	22,763,679	27,034,192	16,803,700	130,191,446	348,403,238
145 Rate Base Adjustments	1,660,072	578,714	920,798	590,693	3,750,277	n/a
150 Depreciation Reserves	52,747,128	20,475,209	21,081,116	12,719,439	107,022,892	298,572,875
155 Accum Deferred Income Tax	1,913,179	645,394	801,327	461,508	3,821,408	10,397,075
160 Average Rate Base	10,589,640	2,221,790	6,072,547	4,213,446	23,097,423	n/a
	---	---	---	---	---	---
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	2,553,189	686,528	1,636,061	1,020,324	5,896,102	15,129,785
205 Expense Less Dep & Amor	7,379,131	1,597,598	2,666,415	1,952,909	13,596,053	n/a
210 Taxes Less FIT	433,382	179,067	227,799	125,547	n/a	n/a
215 Return	1,310,620	355,817	706,010	n/a	n/a	n/a
220 FIT	705,023	191,265	379,854	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	12,381,346	3,010,274	5,616,140	n/a	n/a	n/a
235 Access Service Revenue	12,381,346	3,010,274	5,616,140	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	63,396,719	29,249,168	28,728,657	15,862,586	137,237,130	355,856,151
245 Rate Base Adjustments	1,881,476	975,375	1,067,040	595,742	4,519,632	n/a
250 Depreciation Reserves	51,841,518	26,470,278	22,242,147	12,122,182	112,676,124	302,180,183
255 Accum Deferred Income Tax	1,786,723	591,445	786,126	394,582	3,558,876	9,611,768
260 Average Rate Base	11,649,954	3,162,820	6,767,423	3,941,565	25,521,762	n/a

COS-2
 Filing Date: 6/16/2016
 Filing Entity: TDS Group C
 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, 7/15 - 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: 6/16/2016
 Filing Entity: TDS Group C
 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, 7/14 - 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	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: 6/16/2016
Filing Entity: TDS Group C
Transmittal Number : 198
COSA: TDSTAN16

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	\$11,290,575	\$941,936	\$12,232,511
Special Access	<u>\$5,106,547</u>	\$176,192	\$5,282,739

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

Filing Entity:

TDS Telecom Group C

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COSA

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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	60.8	n/a	n/a	0.00	n/a	0	n/a	
500 4-Wire Chan. Term.	n/a	97.31	n/a	n/a	72.00	n/a	7,006	n/a	
510 Channel Mileage Term.	43.53	n/a	n/a	72.00	n/a	n/a	3,134	n/a	
520 Channel Mileage Facility	n/a	n/a	4.35	n/a	n/a	84.00	365	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	279.71	n/a	n/a	6,252.00	n/a	1,748,747	n/a	
550 Channel Mileage Term.	89.78	n/a	n/a	5,976.00	n/a	n/a	536,525	n/a	
560 Channel Mileage Facility	n/a	n/a	17.31	n/a	n/a	60,480.72	1,046,921	n/a	
570 Non-Recurring	n/a	330	n/a	n/a	161.00	n/a	53,130	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	\$5,282,739	

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 C

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	5,282,854	5,213,750	69,104	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 C

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)
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 C
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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	5,036,206	5,036,206	0	5,282,854	246,648
	----	----	----	----	----

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 C
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 Butler Telephone Company, Inc.	NECA	NECA	TDSTC-C
110 Communications Corporation of Indiana	NECA	NECA	TDSTC-C
120 Kearsarge Telephone Company	NECA	NECA	TDSTC-C
130 Merrimack County Telephone Company d.b.a.	NECA	NECA	TDSTC-C
140 Merrimack County Telephone Company d.b.a.	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.

DMD-2

Filing Date: 6/16/2016
Filing Entity: TDS Telecom Group C
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	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	8,772.00	8,412.00	83,587.92	6,492.00	6,216.00	62,776.08

DMD-3

Filing Date: 6/16/2016

Filing Entity: TDS Telecom Group C

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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 C

Transmittal Number:

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COSA

TDSTAN16

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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