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March 2, 2010

Via Hand Delivery

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street – Filing Room
Harrisburg, PA 17105-3265

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SECRETARY'S BUREAU

RE: TDS Telecom/Mahanoy and Mahantango Telephone Company and
TDS Telecom/Sugar Valley Telephone Company; **2010 PRICE
INDEX/SERVICE PRICE INDEX REPORT; Docket Nos. P-00961115F1000
and P-00961116F1000**

Dear Secretary McNulty:

Enclosed for filing with the Commission are eight (8) copies of a revised Appendix IV (two pages) of the 2010 Price Index/Stability Price Index Report that was filed by the TDS Telecom Companies (TDS Telecom/Mahanoy and Mahantango Telephone Company and TDS Telecom/Sugar Valley Telephone Company) on Friday, February 26, 2010. Please replace the copies of Appendix IV in the February 26, 2010 TDS Telecom Companies' filing with the enclosed documents.

Page 1 of Appendix IV was revised to correct a rounding error made in the 2009 banking calculations for both TDS Telecom Companies. The revised calculations were then inserted on Page 2 of Appendix IV and the totals were changed accordingly. No other changes were made to Appendix IV. We apologize for any inconvenience this revision may cause.

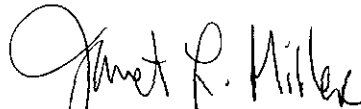
Because Appendix IV does not include any proprietary information, no special treatment of the enclosed documents is required.

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
March 2, 2010
Page Two

Copies of the revised Appendix IV have been served as indicated on the attached Certificate of Service.

Thank you for your attention to this matter. Please contact me with any questions you may have.

Sincerely,

A handwritten signature in black ink that reads "Janet L. Miller". The signature is written in a cursive style with a large initial "J".

Janet L. Miller
Counsel to TDS Telecom Companies

JLM/das
Enclosures

cc: Per Certificate of Service

TDS TELECOM Chapter 30 Filing

Calculation of Banked Revenues

| Ln | Year | Revenue Base | Allowable Adjustment | Allowable Increase |
|--------------|----------|--------------|----------------------|--------------------|
| Sugar Valley | | | | |
| 1 | 2006 Rev | 463,001 | 8.92% | \$ 41,300 |
| 2 | 2007 Rev | 435,323 | 3.33% | \$ 14,496 |
| 3 | 2008 Rev | 421,104 | 2.89% | \$ 12,171 |
| 4 | 2009 Rev | 399,318 | 0.64% | \$ 2,556 |
| M&M | | | | |
| 5 | 2006 Rev | 1,762,711 | 8.92% | \$ 157,234 |
| 6 | 2007 Rev | 1,645,437 | 3.33% | \$ 54,793 |
| 7 | 2008 Rev | 1,529,061 | 2.89% | \$ 44,193 |
| 8 | 2009 Rev | 1,391,728 | 0.64% | \$ 8,907 |

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**TDS TELECOM Chapter 30 Filing
2010 BANKING REPORT**

Sugar Valley

| Year | Principle | Interest | P & I | Retired Amount | Net Banked Amount Inc/(Dec) |
|------|-----------|----------|-----------|----------------|-----------------------------|
| 2006 | \$ 41,300 | | 41,300 | | \$ 41,300 |
| 2007 | \$ 14,496 | | 14,496 | | \$ 14,496 |
| 2008 | \$ 12,171 | | 12,171 | | \$ 12,171 |
| 2009 | \$ 2,556 | | 2,556 | | \$ 2,556 |
| | \$ 70,523 | | \$ 70,523 | | \$ 70,523 |

M&M

| Year | Principle | Interest | P & I | Retired Amount | Net Banked Amount Inc/(Dec) |
|------|------------|----------|------------|----------------|-----------------------------|
| 2006 | \$ 157,234 | | 157,234 | | \$ 157,234 |
| 2007 | \$ 54,793 | | 54,793 | | \$ 54,793 |
| 2008 | \$ 44,193 | | 44,193 | | \$ 44,193 |
| 2009 | \$ 8,907 | | 8,907 | | \$ 8,907 |
| | \$ 265,127 | | \$ 265,127 | | \$ 265,127 |

TOTAL

| Year | Principle | Interest | P & I | Retired Amount | Net Banked Amount Inc/(Dec) |
|------|------------|----------|------------|----------------|-----------------------------|
| 2006 | \$ 198,534 | | 198,534 | | \$ 198,534 |
| 2007 | \$ 69,289 | | 69,289 | | \$ 69,289 |
| 2008 | \$ 56,364 | | 56,364 | | \$ 56,364 |
| 2009 | \$ 11,463 | | 11,463 | | \$ 11,463 |
| | \$ 335,650 | | \$ 335,650 | | \$ 335,650 |

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true and correct copy of the foregoing document upon the parties listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

Service via Electronic Mail:

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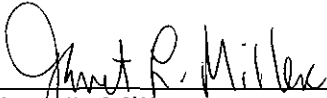
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Harrisburg, PA 17101-1921

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Janet L. Miller
Counsel for the TDS Telecom Companies

Dated this 2nd day of March, 2010.

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