

BILLING & COLLECTIONS SERVICES STATEMENT OF GENERALLY AVAILABLE TERMS AND CONDITIONS

Description of Service

This Statement of Generally Available Terms and Conditions (“Statement”) provides details under which the ILEC subsidiaries of TDS Telecommunications Corporation (hereinafter “TDS TELECOM”) will provide billing and collection services to a Telecommunications Carrier (“CUSTOMER”) for message-based telecommunications services. As used herein, Telecommunications Carrier shall be as defined in 47 U.S.C. §153 (44), meaning any provider of telecommunications services, except that such term does not include aggregators of telecommunications services. Incidental casual traffic, defined as 10-XXX dialed calls, shall not be billed under this arrangement.

Minimum Usage Requirement

CUSTOMER shall be required to maintain a minimum annual message volume, as defined in the Pricing Schedule attached hereto, in order to receive billing and collection services from TDS TELECOM.

Responsibilities of the Parties

A. CUSTOMER Responsibilities. The responsibilities of CUSTOMER shall include:

1. Billing Service Information. CUSTOMER shall furnish in timely manner information necessary for TDS TELECOM to meet its obligations to provide Billing and Collection services. Such information may include but is not limited to, toll rate schedules, toll rate plans, and toll messages. The toll messages shall be provided on a weekly tape, and the messages recorded on the tape shall be no more than 90 days old when received. The message detail may be provided daily via “connect direct” with the consent of both parties.
2. Notification. CUSTOMER shall notify TDS TELECOM as soon as is practicable when CUSTOMER learns of any fraudulent use of CUSTOMER or TDS TELECOM's service, or when the CUSTOMER has reason to believe that such services are being fraudulently used.
3. Supplemental Information. CUSTOMER shall provide such other information, schedules, and data as TDS TELECOM may reasonably require to provide billing and collection services.
4. Payment by CUSTOMER to TDS TELECOM. CUSTOMER will pay compensation to TDS TELECOM as described in the Price Schedule included herein for the Billing & Collections services provided by TDS TELECOM to CUSTOMER.

B. TDS TELECOM Responsibilities. TDS TELECOM shall perform the services described

in this Section in accordance with standards and practices used by TDS TELECOM in the billing and collection of its own accounts.

1. Recording Service. TDS TELECOM will provide upon CUSTOMER request, recording service in association with the offering of Feature Group C/D switched access service for customer messages that can be recorded by TDS TELECOM provided automatic message accounting equipment. TDS TELECOM will provide recording service in its operating territory in all the appropriately equipped central offices for which CUSTOMER is an authorized service provider. Recording service is the recording of the details of a customer message including recording, assembly and editing. Recording is the entering of call details of customer messages originated through switched access service into a system used to collect this data for edit and assembly functions. Recording is provided 24 hours a day, 7 days per week. TDS TELECOM will record all customer messages which are accessible by TDS TELECOM provided recording equipment. Unavailable customer messages (i.e., operator services) will not be recorded. The recording equipment will be provided at locations selected by TDS TELECOM.
2. Assembly and Edit. Assembly and editing will be performed on all TDS TELECOM recorded customer messages. Assembly is the aggregation of the recorded customer message details to create individual messages. Editing is the verification that the data required for rating, in accordance with the standard format established by TDS TELECOM, is present.
3. Message Rating Service. TDS TELECOM will provide upon CUSTOMER request, message rating service for messages recorded by TDS TELECOM or provided separately by the CUSTOMER. Rating of messages is the computing of applicable charges for each customer message based on the rate plans and rate schedules provided by CUSTOMER. The CUSTOMER messages to be rated may include CUSTOMER messages recorded by other carriers for services such as Operator Service, Calling Card, etc. TDS TELECOM will create the CUSTOMER rating table and include this rate table in the TDS TELECOM rating system for all message types.
4. Account Maintenance. TDS TELECOM will provide account maintenance for customers it serves in its operating territory. For account maintenance, TDS TELECOM will establish and maintain a master file of end user customer account information to support customer billing. Account maintenance includes but is not limited to the billing telephone number, status of the account (e.g. active, final, suspended), effective date of the account status and class of service. Service order activity will be processed to maintain customer billing data.
5. Bill Processing. Bill processing is the accumulation, guiding and preparation of messages (including the application of taxes) for customer bill rendering for message-billed services offered by CUSTOMER. TDS TELECOM will separately identify toll messages and charges of CUSTOMER on each end user bill in accordance with TDS TELECOM billing standards unless otherwise agreed to in

writing by the parties.

The following procedures apply to bill processing services:

- a. TDS TELECOM will utilize those rate plans and rate schedules provided by CUSTOMER for toll charges and discount toll plans of CUSTOMER. CUSTOMER shall advise TDS TELECOM promptly with respect to any changes in the applicable rate plans and rate schedules and shall furnish TDS TELECOM with copies of any new or amended rate plans and rate schedules as applicable.
 - b. TDS TELECOM will post rated messages to the appropriate end user account when TDS TELECOM identifies a message to be billed to a TDS TELECOM end user. TDS TELECOM then will bill the end user for the message. The bill to the end user for that message will be at the rate plans and rate schedules provided by CUSTOMER to TDS TELECOM.
 - c. TDS TELECOM will bill the end user for messages provided by CUSTOMER at the rates included in the rated messages or as otherwise instructed by the CUSTOMER in writing and agreed to by TDS TELECOM.
6. Bill Rendering. Bill Rendering is the printing and mailing of bill statements to end user customers. Bill Rendering includes remittance processing, treatment, denial of service and the collection of deposits and other monies due from end user customers.
 7. Payment and Remittance Processing. TDS TELECOM shall perform payment and remittance processing for all end user customers for which TDS TELECOM performs bill rendering for CUSTOMER. TDS TELECOM shall apply all payments to a single balance due on an end user customer account. CUSTOMER specified application of payments shall not be permitted except where required by law or a regulatory body. End user adjustment transactions shall be processed by TDS TELECOM against a single balance due on the end user customer account.
 8. Treatment. TDS TELECOM shall provide treatment in an attempt to control or collect appropriate outstanding balance due amounts for high current charges or previously billed end user customer charges based upon written directions from CUSTOMER.
 9. Denial of Service. TDS TELECOM shall provide denial of service to end user customer accounts based upon written procedures agreed to by the parties as permitted by law or State regulatory body order.
 10. Inquiry Service. TDS TELECOM shall perform inquiry service when ordered by the CUSTOMER. Inquiry service is the verbal and written response to end user customer communications regarding CUSTOMER charges on TDS TELECOM bill statements. Inquiry service includes, but is not be limited to the following:

- a. Responding to customer disputes of billing charges;
- b. Handling denial of message charges;
- c. Providing an explanation of billed charges;
- d. Answering inquiries on other discounted calling charges.

TDS TELECOM shall perform inquiry service based upon instructions provided by CUSTOMER on how to handle and resolve end user customer inquiries including adjustments to end user customer billed charges. CUSTOMER shall appoint a knowledgeable business representative contact and take all reasonable steps to receive, identify or otherwise assist TDS TELECOM in resolving any and all inquiries and/all complaints concerning billing rendered by TDS TELECOM on CUSTOMER'S behalf.

TDS TELECOM may, upon written notice to CUSTOMER, discontinue the performance of billing and collection service in the event that the portion of end user customer disputed charges exceeds 2.5% of the CUSTOMER'S total billing for three (3) consecutive bill periods.

11. Collection of Past Due Amounts. TDS TELECOM shall perform collection of past due amounts of CUSTOMER charges based upon written procedures agreed to by the parties. Collection of past due amounts may include referral to an outside collection agency.
12. Data Retention. All data associated with the billing of the messages of CUSTOMER will be maintained by COMPANY for the retention time currently used by COMPANY for its own billing information.

TDS TELECOM Application and Procedures for Taxes and Surcharges

- A. Application. When billing end user customers for toll services provided by CUSTOMER, TDS TELECOM will apply its existing tax and surcharge procedures with respect to the application, billing, recording, and collection of appropriate federal, state, or local sales, use, excise, gross receipts, or other taxes or additional charges, including, without limitation, Universal Service Fund surcharges, whether in effect as of the date of this Agreement or coming into effect thereafter during the term of this Agreement (collectively, "taxes") imposed on, or with respect to, then current services of CUSTOMER billed by TDS TELECOM. These procedures for application of taxes to the services of CUSTOMER shall be performed in compliance with TDS TELECOM'S existing procedures for application of taxes for its own customers for the same or similar services. These procedures shall be performed in compliance with the respective Federal, State, and local laws. TDS TELECOM shall comply with changes in the law affecting its tax procedures. The CUSTOMER shall advise TDS TELECOM of its collection requirements for optional federal, state, and local surcharges.
- B. Review of Procedures. Customer shall have the right upon written request, to review TDS TELECOM'S existing tax procedures applicable to this Agreement, and TDS TELECOM will provide the CUSTOMER with all available written

documentation regarding, such tax procedures, (for example, taxability decision guidelines of tables and tax rate tables). Upon completion of its review, CUSTOMER may request in writing changes to TDS TELECOM's existing tax procedures as they are applied to the services of CUSTOMER. CUSTOMER agrees to pay TDS TELECOM any cost incurred by TDS TELECOM to conform TDS TELECOM's existing tax procedures to those of CUSTOMER.

- C. **Tax Rate Change.** TDS TELECOM will implement a tax rate change within one (1) month of the authorization by CUSTOMER, except if a statutory effective date prescribes otherwise. If the statute prescribes an effective date, TDS TELECOM agrees to meet the statutory effective date, except as TDS TELECOM and CUSTOMER may otherwise agree in writing to the contrary.
- D. **New Services.** For those services CUSTOMER introduces after this Agreement has become effective, CUSTOMER will advise TDS TELECOM in writing of any procedures regarding the application, billing, recording, and collection of taxes for these services billed by TDS TELECOM, including any changes in the laws affecting the taxability of such services. Provided reasonable advance notice is given to TDS TELECOM by CUSTOMER, TDS TELECOM agrees to implement these tax procedures, and changes to such procedures, on a timely basis based upon the effective date of the service or as otherwise instructed by CUSTOMER to TDS TELECOM in writing. CUSTOMER agrees to pay TDS TELECOM any cost incurred by TDS TELECOM to conform TDS TELECOM's existing tax procedures to those of CUSTOMER.
- E. **Tax Law Changes.** For those changes in the law of which CUSTOMER has provided TDS TELECOM timely written notification, TDS TELECOM will make the necessary system changes to implement the tax prior to the statutory effective date of the change. Whenever TDS TELECOM estimates that the time required to implement a change in tax law would be greater than the time allowed by the statutory effective date, TDS TELECOM and CUSTOMER will apply jointly or separately to the taxing authority for an appropriate extension of the effective date of the change. If such extension is not granted, TDS TELECOM agrees to back-bill for any applicable taxes to the effective date, where permissible, and to the extent commercially practicable. CUSTOMER agrees to pay TDS TELECOM any cost incurred by TDS TELECOM to back-bill any applicable taxes to CUSTOMER's customers.
- F. **Indemnification.** In instances where CUSTOMER fails to notify TDS TELECOM of any tax changes or procedures pursuant to its obligations as provided above, CUSTOMER agrees to hold TDS TELECOM harmless from and against any liability or loss resulting from any tax, penalty, interest, additions to tax, surcharges, or other charges payable or incurred by CUSTOMER as a result of a delayed implementation caused by the failure of CUSTOMER to timely notify TDS TELECOM. However, upon subsequent notice by CUSTOMER to TDS TELECOM of any such tax changes, TDS TELECOM will provide a report to CUSTOMER of the revenue of CUSTOMER, together with a statement, at the expense of CUSTOMER, of the amount of taxes that were actually billed and the amount of taxes that would have been billed had CUSTOMER notified TDS TELECOM of the change when required. In instances where TDS TELECOM negligently fails to implement any tax changes or procedures pursuant to its

obligations as described above, after receipt of appropriate and timely written notification from CUSTOMER, TDS TELECOM agrees to hold CUSTOMER harmless from and against any tax, penalty, interest, additions to tax, surcharges, or other charges payable or incurred by CUSTOMER as a result of TDS TELECOM's delay in implementation. In addition, TDS TELECOM will provide a report to CUSTOMER of the revenue of CUSTOMER, together with a statement of the amount of taxes that were actually billed and the amount of taxes that would have been billed had TDS TELECOM implemented change when required.

F. Filing of Tax Returns and Remittance of Taxes. TDS TELECOM shall remit to CUSTOMER all taxes collected on behalf of CUSTOMER and furnish to CUSTOMER on a timely basis all information in TDS TELECOM's possession as agreed to between CUSTOMER and TDS TELECOM as necessary for CUSTOMER to file its tax returns. CUSTOMER shall reasonably specify the timing for, and format of, such information, and shall notify TDS TELECOM in writing if such information is not received. Except when notified by TDS TELECOM in writing to the contrary with respect to collected taxes, TDS TELECOM shall not file any returns for taxes imposed on or with respect to the services of CUSTOMER and shall not pay or remit any such taxes and other items and any applicable interest or charges to the appropriate taxing authority. Any filed tax returns and remittances shall be performed in compliance with the respective Federal, State, and local laws. TDS TELECOM shall provide copies of such filings to CUSTOMER if requested. CUSTOMER will pay compensation to TDS TELECOM as described in the Price Schedule included herein for the Tax Return Filing and Remittance services provided by TDS TELECOM to CUSTOMER.

G. Taxes Imposed on Telecommunication Services Billed by TDS TELECOM. CUSTOMER shall be responsible for payment of sales, use, excise or other similar end user taxes imposed upon the telecommunication services billed hereunder by any federal, state, or local jurisdiction.

Purchase of Accounts Receivable ("PARS")

A. Determination of Amount Due CUSTOMER. The amounts due CUSTOMER for purchase of its accounts receivable by TDS TELECOM will be determined as follows:

1. Total Current Amount Billed (Total Billed Revenue). For each billing month, TDS TELECOM will determine from the records of TDS TELECOM the total current amount billed to end users of CUSTOMER for toll services. (A billing month for TDS TELECOM consists of ten (10) end-user billing cycles.) Taxes and surcharges should be shown separately. If taxes and surcharges are remitted directly to the applicable authority or administrator by TDS TELECOM, the total due CUSTOMER will be reduced accordingly.

2. Recourse Adjustments. For each bill date, TDS TELECOM will make recourse adjustments to the total current amount billed. Recourse adjustments are amounts debited or credited to end user accounts during the period since the previous bill date. End user customer recourse credit adjustments are lawfully billed amounts that TDS TELECOM removes from CUSTOMER balances due as uncollectible adjustments in accordance with the inquiry procedures of the CUSTOMER.
 - a. Recourse adjustments are adjustments made to the customer-billed amounts to reflect increases or decreases to the revenues billed on behalf of CUSTOMER. Revenue billed on behalf of CUSTOMER will be increased and decreased as reflected on the PARS statements.
 - b. The federal, state, and local taxes associated with these adjustments will be handled in a manner consistent with the Application and Procedures for Taxes and Surcharges agreed to by the parties.
 3. Uncollectible Bad Debt on Final Accounts. TDS TELECOM will reduce the amount due CUSTOMER for the actual uncollectible amounts of CUSTOMER associated with final accounts. This reduction will be shown separately on the PARS statement. Taxes associated with Bad Debt will be handled in a manner consistent with the Application and Procedures for Taxes and Surcharges agreed to by the parties.
 4. Unbillable Amounts. TDS TELECOM will exclude unbillable amounts of CUSTOMER from the amount due CUSTOMER. Unbillable amounts include but are not limited to amounts for which there is no associated TDS TELECOM end user customer account, messages originating prior to the connect date or after the disconnect date, improper customer number assignment, or messages in a format that is not in accordance with standards and practices used by TDS TELECOM in the billing and collection of its own accounts.
- B. Adjustments for Refunds or Penalties. The TDS TELECOM shall have the right to adjust the amount due to CUSTOMER for the purchase of accounts receivable in an amount equal to any refund, penalty or other adjustment caused by or relating to a customer refund, fraudulent solicitation by CUSTOMER or other billing adjustment. Customer refund and fraudulent solicitation shall include but not be limited to (1) a customer making a claim that he/she/it has been charged for interexchange services for which he/she/it has not ordered, customarily referred to as "cramming"; (2) fraudulent solicitation of a long distance customer switching from one long distance telecommunications provider to another customarily referred to as "slamming"; and, (3) violation of applicable federal, state and local telemarketing laws and other applicable laws. TDS TELECOM shall have the right to immediately adjust, any and all such refunds and disputed charges including any monthly recurring service charges billed after the date such customer's interexchange services are discontinued. Notwithstanding any other termination provision set forth herein, if TDS TELECOM experiences multiple recurring end user customer disputes concerning alleged fraudulent solicitations

by CUSTOMER, TDS TELECOM may terminate its agreement to provide B&C services upon not less than sixty (60) days notice. CUSTOMER agrees to receive, identify and take reasonable steps to resolve any and all inquiries and/all complaints concerning its activities received from any governmental agency, customers, consumer or industry groups relating to fraudulent solicitation.

Payment for Purchase of Accounts Receivable

TDS TELECOM will purchase accounts receivable from CUSTOMER for each billing month for an amount (purchase amount) which equals the total current amount billed after known adjustments for recourse, uncollectible and unbillable amounts as set forth above.

- A. On the payment date, which is the 28th day of the month following the bill date, TDS TELECOM will remit payment to CUSTOMER for the purchase amount. If such payment date would cause payment to be due on a Saturday, Sunday, or bank holiday of either the receiving or remitting bank, payment for the purchase amount will be due to CUSTOMER as follows: If such payment date falls on a Sunday or on a bank holiday which is observed on a Monday, the payment date shall be the first non-bank holiday day following such Sunday or holiday. If such payment date falls on a Saturday or on a bank holiday that is observed on Tuesday, Wednesday, Thursday, or Friday, the payment date shall be the last non-bank holiday day preceding such Saturday or holiday.
- B. TDS TELECOM shall have the right to net access charges and billing & collection charges due TDS TELECOM against purchased accounts receivable due CUSTOMER.

Additional Services

- A. Changes or Additions. TDS TELECOM agrees to implement changes in, or additions to, the billing & collection services provided by TDS TELECOM as mutually agreed upon between CUSTOMER and TDS TELECOM. Such changes or additions may include, but are not limited to, the following:
 - 1. Differing Formats. Provision of additional customer account data or customer account data in differing formats.
 - 2. New Methods. New methods for maintaining customer accounts and performing billing, collection, and other activities associated with new service offerings by CUSTOMER.
 - 3. Changing Rates. Changes in rates and rate levels for services offered by CUSTOMER will be implemented within a timely manner after receipt of a written request from Customer for such changes.
- B. Rates for Additional Services. Where the provision of additional services is not subject to tariff such services will be provided at rates determined by TDS TELECOM and agreed to by the CUSTOMER.

- C. Request for Additional Services. Below are the procedures to be followed in obtaining a quote for additional services.
1. Detailed Specifications. CUSTOMER will provide TDS TELECOM with detailed written specifications defining the nature of the new service or change in service, and request a time & cost estimate to implement same.
 2. Response by TDS TELECOM. TDS TELECOM will respond to such request for a time & cost estimate within thirty (30) days, either with a price quote, or with a request for an extension of time to develop the quote.
 3. Acceptance of Time & Cost Estimate. CUSTOMER shall notify TDS TELECOM in writing of its acceptance of the time & cost estimate. Time & cost estimates are valid for 90 days after issuance by TDS TELECOM.

Audit

- A. Nature and Extent. CUSTOMER, or its authorized representatives, may audit or examine the accounting practices of TDS TELECOM through its source documents, system records, and procedures, which contain information bearing upon: (i) number of messages subject to TDS TELECOM's billing and collection services; (ii) the charges to CUSTOMER for the provision of billing and collection services; and (iii) revenue for toll usage (PARS) remitted to CUSTOMER by TDS TELECOM. Each party shall bear its own expenses incurred in connection with any audit under this Section. Special or custom reports developed and run for the CUSTOMER shall be billed to the CUSTOMER based upon the Time & Cost estimate process detailed in Additional Services.
- B. Notice Required. CUSTOMER must provide thirty (30) days written notification to TDS TELECOM prior to the commencement of an examination, and sixty (60) days written notification prior to the commencement of an audit. The parties may mutually agree to shorter notification periods in writing. The written notification shall identify the date upon which the audit or examination will commence, the location and identity of the representatives of CUSTOMER. The written notification shall be directed to Product Management at TDS TELECOM. Within 30 days of an audit or examination notification, the parties shall agree upon the scope and the documents and processes to be reviewed.
- C. Time. An audit or examination shall be conducted only during the normal business hours of TDS TELECOM.
- D. Frequency. Not more than one audit may be conducted during any twelve (12) month period. Examinations may be conducted as necessary; provided that the actions of CUSTOMER are reasonable and examinations are not used to circumvent the frequency restrictions on the audit.
- E. Definitions. Audits and Examinations are defined as follows:
1. Audit. An audit shall constitute a comprehensive audit, referred to herein as "audit".

Any such audit may encompass multiple departments and multiple services, relating to both: (i) amounts subject to billing and collection services by TDS TELECOM; and (ii) the payments made to CUSTOMER for the provision of toll services.

2. Examination. An "examination" shall constitute an inquiry on a single issue or a specific topic.
- F. Information to be Reviewed. During the audit or examination, the information to be reviewed may include, by way of illustration and not by way of limitation, those items set forth below, which TDS TELECOM will be in a position to provide as required in the course of the audit or examination.
1. Audit Trail. Provision by TDS TELECOM for an audit trail to ensure that all components of the bill are substantiated by adequate source documentation and statistical data.
 2. Sample of Billing Data. Provision by TDS TELECOM to perform a sample of billing data for the auditor's use in conducting a test of message processing (assembly, editing, rating) for the purpose of auditing revenues and expense.

Default

In the event that CUSTOMER materially or repeatedly defaults in the performance of any of its duties or obligations hereunder, which default shall not be substantially cured within thirty (30) days after written notification specifying the default is given by TDS TELECOM, then TDS TELECOM may, by giving written notification thereof to CUSTOMER, terminate its agreement to provide billing and collection services to CUSTOMER as of the date specified in the notice of termination.

Warranty

TDS WARRANTS THAT THE SERVICES SHALL BE PERFORMED IN A GOOD AND WORKMAN LIKE MANNER. EXCEPT WITH RESPECT TO THE FOREGOING WARRANTY, TDS IS PROVIDING ALL SERVICES TO THE CUSTOMER "AS IS" AND TDS MAKES NO WARRANTY AS TO THE CONTINUOUS OPERATION OF THE SERVICE OR ANY SPECIFIC FEATURE OF THE SERVICE. ALL WARRANTIES, EXPRESS OR IMPLIED INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTIES ARISING BY STATUTE, OPERATION OF LAW, COURSE OF DEALING OR PERFORMANCE, OR USAGE OF TRADE ARE DISCLAIMED. TDS DOES NOT WARRANT THAT THE SERVICES OR RELATED PRODUCTS WILL MEET YOUR REQUIREMENTS.

Limitation of Liability

TDS SHALL NOT BE LIABLE IN CONTRACT OR IN TORT, INCLUDING NEGLIGENCE, OR OTHERWISE, FOR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES WHATSOEVER INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS OR REVENUE, LOSS OF THE USE OF THE SERVICE, LOSS OF DATA, CUSTOMER'S INABILITY TO USE THE SERVICE, INTERRUPTIONS OR CLAIMS BY THIRD PARTIES. THE PARTIES AGREE THAT TO THE EXTENT PERMITTED BY APPLICABLE LAW, TDS LIMITS LIABILITY RELATED TO THE PROVISION OF SERVICES TO THE AMOUNT PAID BY CUSTOMER IN THE PREVIOUS TWELVE (12) MONTHS FOR SERVICES GIVING RISE TO, OR WHICH ARE THE SUBJECT OF, THE CLAIM WHETHER SUCH CLAIM ALLEGES BREACH OF CONTRACT, OR TORTIOUS CONDUCT INCLUDING, BUT NOT LIMITED TO, NEGLIGENCE OR ANY OTHER THEORY. TDS SHALL HAVE NO LIABILITY OR RESPONSIBILITY TO CUSTOMER FOR ANY OMISSION OR ERROR WITH RESPECT TO CUSTOMER'S TELEPHONE DIRECTORY LISTINGS.

NO ACTION, REGARDLESS OF FORM, ARISING OUT OF THE PROVISION OF SERVICES OR ITS PERFORMANCE MAY BE BROUGHT BY CUSTOMER MORE THAN ONE (1) YEAR AFTER THE CAUSE OF ACTION HAS ACCRUED.

(Price Schedule Follows)

Price Schedule

The following provides information on the Price Schedule for Billing & Collections (B&C) Services provided by TDS TELECOM ILEC companies for de-tariffed interstate services and de-tariffed intrastate services that may be provided under an individual contract pursuant to state regulatory requirements.

The Price Schedule provides for a standard set of B&C services to Telecommunications Carriers. Any deviation from the standard set of B&C services requested by Telecommunications Carriers may require custom terms, conditions and prices to provide the requested B&C services.

Rate Schedule for Billing & Collection Services – Message Billed Services

<u>Annual Message Volume</u>		<u>Rate*</u>
100,000**	1,000,000	\$0.1400
1,000,001	12,000,000	\$0.1200
12,000,001	24,000,000	\$0.1050
24,000,001	48,000,000	\$0.0900
48,000,001	96,000,000	\$0.0750
96,000,001	And Higher	\$0.0600

*Rate per message processed by TDS TELECOM.

** Minimum Annual Message Volume

Rate Schedule for Tax Return and Remittance Services

Set-up Charges \$300 per Legal Entity and \$110 per state

Monthly Charges

- 1) Per return \$6.00
- 2) Per legal entity \$60.00
- 3) Postage and handling – actual
- 4) Customization and other services – any deviations from standard tax return and remittance services may require custom terms, conditions and prices to provide the requested services.

Other Terms & Conditions – Billing & Collections Service:

1. Invoices for Billing & Collection Services prepared monthly based upon estimated annual message volumes and “trued-up” annually based on actual message volumes processed.
2. 100% Recourse on Uncollectible Long Distance Charges.
3. A 25% Recovery Charge applies for the collection of written off accounts.
4. Rate Schedule above requires CUSTOMER to provide an assembled, edited, and rated message In standard EMR/EMI record format.

5. Additional Fee for Recording, \$.015 per message recorded plus one time set-up charge.
6. Additional Fee for Rating, \$.005 per rated message plus one time set-up charge.
7. A billed message is limited to one line of a customer bill at the rate indicated above. Additional charges apply for additional bill lines provided to CUSTOMER to communicate other information.

Contact for additional information:
Product Management
TDS Telecommunications Corporation
525 Junction Rd.
Madison, WI 53717
608-664-4000