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July 28, 2009

Mr. Gary Lutin
The Shareholder Forum, Inc.
c/o Lutin & Company
575 Madison Avenue – 10th Floor
New York, New York 10022

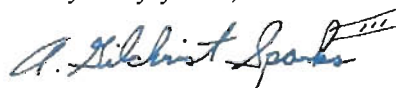
BY FEDERAL EXPRESS

Dear Mr. Lutin:

I represent Telephone and Data Systems, Inc. ("TDS" or "Company"). On June 24 and July 6, 2009, you submitted correspondence addressed to LeRoy T. Carlson, Jr., purporting in each instance to make a demand of the Company pursuant to Section 220 of the Delaware General Corporation Law on behalf of Leonard Rosenthal for inspection of certain books and records. The Company timely responded to each of your statutory demands, in letters to you dated July 1, 2009 and July 13, 2009 from Kevin C. Gallagher, in each instance declining to permit the requested inspections. Most recently, you sent a letter to Mr. George W. Off, the Chairman of the TDS Audit Committee, asking "for an explanation of the company's refusal to provide the required information." I have been asked to respond on behalf of the Company, with the concurrence of the members of the Audit Committee.

A Section 220 request is a form of legal proceeding, governed by various statutory requirements. As the Company has previously explained twice now in its letters to you, your demands do not comply with the statutory requirements, including the procedural requirements as to the form and manner of making a demand and the substantive requirements with respect to a proper purpose and the scope of a demand. The Company has no obligation to further explain these deficiencies to you or to assist you in understanding them. Indeed, as Mr. Gallagher has previously informed you, it would be inappropriate for the Company to provide you advice or assistance with respect to these matters, which are inherently legal in nature.

Very truly yours,



A. Gilchrist Sparks, III

/lrg

cc: Mr. LeRoy T. Carlson, Jr. (By Email)
Mr. George W. Off (By Email)
Mr. Kevin C. Gallagher (By Email)