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AUG 13 2002
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WRITER'S DIRECT NUMBER
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August 13, 2002

By Hand

RECEIVED
OFFICE OF THE SECRETARY

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

AUG 13 2002

Re: Telephone and Data Systems, Inc. - Statements Under Oath Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Ladies and Gentlemen:

Pursuant to the Commission's Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed are the statements of LeRoy T. Carlson, Jr. and Sandra L. Helton, the principal executive officer and principal financial officer, respectively, of Telephone and Data Systems, Inc.

Should you have any questions regarding the enclosed statements under oath, please feel free to call Kevin C. Gallagher at (312) 630-1900.

Sincerely,

Katie McKee

Katie McKee

Legal Assistant

KCG:mtm

Enclosures: As stated above

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Statement under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

AUG 13 2002

I, Sandra L. Helton, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Telephone and Data Systems, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Audit Committee of Telephone and Data Systems, Inc.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K, as amended, for the fiscal year ended December 31, 2001 of Telephone and Data Systems, Inc.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Telephone and Data Systems, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Subscribed and sworn to before me this 12th day of August 2002.

Sandra L. Helton
Sandra L. Helton

Mary McNamara
Notary Public
My Commission Expires: 10/13/02

August 12, 2002

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OFFICE OF THE SECRETARY
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