

TELEPHONE & DATA SYSTEMS INC /DE/  
Form NT 11-K  
June 29, 2007

SEC FILE NUMBER

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

1-14157 - Telephone and Data Systems, Inc.  
1-9712 United States Cellular Corporation

CUSIP NUMBER

FORM 12b-25

N/A

**NOTIFICATION OF LATE FILING**

(Check one):  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form N-SAR  Form N-CSR

For Period Ended: December 31, 2006  
 Transition Report on Form 10-K  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-Q  
 Transition Report on Form N-SAR  
For the Transition Period Ended:

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:  
N/A

**PART I REGISTRANT INFORMATION**

Telephone and Data Systems, Inc. Tax-Deferred Savings Plan  
Full Name of Registrant

N/A  
Former Name if Applicable

30 North LaSalle Street  
Address of Principal Executive Office (Street and Number)

Chicago, Illinois 60602  
City, State and Zip Code

**PART II RULES 12b-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III NARRATIVE**

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.



The Annual Report on Form 11-K for the fiscal year ended December 31, 2006 ( 2006 Form 11-K ) of the Telephone and Data Systems, Inc. Tax-Deferred Savings Plan (the Plan ) cannot be filed within the prescribed time period. The Plan s financial statements cannot be completed due to the inability to obtain required information from a bank common trust fund on a timely basis to implement Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans*. Consequently, the Plan s 2006 Form 11-K cannot be filed by its due date of June 29, 2007; however, the Plan expects to file its 2006 Form 11-K no later than July 16, 2007.

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