

Mail Stop 3720

November 15, 2006

Via U.S. Mail

Ms. Sandra L. Helton
Chief Financial Officer
Telephone and Data Systems, Inc.
30 North LaSalle Street
Chicago, IL 60602

**RE: Telephone and Data Systems, Inc.
Form 10-K for the Year ended December 31, 2005
Filed July 28, 2006
File No. 001-14157**

Dear Ms. Helton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director