



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 29, 2008

Via U.S. Mail

Mr. Kenneth R. Meyers  
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, 2006**  
**Filed June 19, 2007**  
**File No. 001-14157**

Dear Mr. Meyers:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spiegel  
Assistant Director

Cc: Alfred N. Sacha  
Sidley Austin LLP  
Via facsimile: (312) 853-7036