



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2011

**Via U.S. Mail and Fax**

Kenneth R. Meyers  
Executive Vice President and  
Chief Financial Officer  
Telephone & Data Systems, Inc.  
30 North LaSalle Street  
Chicago, Illinois 60602

**Re: Telephone & Data Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2010; and  
Form 10-Q for the Period Ending March 31, 2011  
Filed February 25, 2011 and May 6, 2011, respectively  
File No. 1-14157**

Dear Mr. Myers:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Assistant Director  
Larry Spigel