



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 14, 2008

Via U.S. Mail

Mr. Steven T. Campbell
Chief Financial Officer
United States Cellular Corporation
8410 West Bryn Mawr
Suite 700
Chicago, IL 60631

RE: United States Cellular Corporation
Form 10-K for the Year ended December 31, 2006
File No. 001-09712
Filed April 23, 2007

Dear Mr. Campbell:

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