

February 28, 2008

Mail Stop 3720

*By U.S. Mail*

Steven T. Campbell  
Executive Vice President—Finance, Chief Financial Officer  
and Treasurer  
United States Cellular Corporation  
8410 West Bryn Mawr, Suite 700  
Chicago, IL 60631

**Re: United States Cellular Corporation  
Definitive Schedule 14A  
Filed April 25, 2007  
File No. 001-09712**

Dear Mr. Campbell:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3350.

Sincerely,

Kathleen Krebs  
Special Counsel

cc: By facsimile to (312) 853-7036  
Alfred N. Sacha  
Sidley Austin LLP