



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 16, 2009

Via U.S. Mail and Fax

Mr. Steven T. Campbell
Executive Vice President-Finance and
Chief Financial Officer
United States Cellular Corporation
30 North LaSalle Street
Chicago, Illinois 60602

**Re: United States Cellular Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
File No. 1-09712**

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