



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 3, 2010

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, 2009; and
Form 10Q for the Period Ending March 31, 2010
Filed February 25, 2009 and March 10, 2010, respectively
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