



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

August 1, 2016

Mr. Kenneth R. Meyers
Chief Executive Officer
United States Cellular Corporation
8410 West Bryn Mawr
Chicago, IL 60631

Re: United States Cellular Corporation
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 24, 2016
File No. 001-09712

Dear Mr. Meyers:

We have completed our review of your filing. 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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Carlos Pachó
Senior Assistant Chief Accountant
AD Office 11 - Telecommunications