



DIVISION OF
CORPORATION FINANCE

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

September 3, 2020

Laurent Therivel
Chief Executive Officer
UNITED STATES CELLULAR CORPORATION
8410 West Bryn Mawr
Chicago, IL 60631

Re: UNITED STATES CELLULAR CORPORATION
Registration Statement on Form S-3
Filed August 28, 2020
File No. 333-248453

Dear Mr. Therivel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Matthew Derby at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology