



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2024

LeRoy T. Carlson, Jr.  
Chairman  
United States Cellular Corporation  
8410 West Bryn Mawr  
Chicago, Illinois 60631

**Re: United States Cellular Corporation**  
**Registration Statement on Form S-3**  
**Filed February 16, 2024**  
**File No. 333-277126**

Dear LeRoy T. Carlson:

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

Please refer to Rule 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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Adriana Welton, Esq.