Mail Stop 3720

November 15, 2006

Via U.S. Mail

Ms. Sandra L. Helton Chief Financial Officer Telephone and Data Systems, Inc. 30 North LaSalle Street Chicago, IL 60602

RE: Telephone and Data Systems, Inc. Form 10-K for the Year ended December 31, 2005 Filed July 28, 2006 File No. 001-14157

Dear Ms. Helton:

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 Spirgel Assistant Director