



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 16, 2009

**Via U.S. Mail and Fax**

Mr. Kenneth R. Meyers  
Executive Vice President and  
Chief Financial Officer  
Telephone & Data Systems, Inc.  
30 North LaSalle Street  
Chicago, Illinois 60602

**Re: Telephone & Data Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
File No. 1-14157**

Dear Mr. Meyers:

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