



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 14, 2008

Via U.S. Mail

Mr. Steven T. Campbell  
Chief Financial Officer  
United States Cellular Corporation  
8410 West Bryn Mawr  
Suite 700  
Chicago, IL 60631

**RE: United States Cellular Corporation  
Form 10-K for the Year ended December 31, 2006  
File No. 001-09712  
Filed April 23, 2007**

Dear Mr. Campbell:

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