



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 1, 2016

Mr. Kenneth R. Meyers  
Chief Executive Officer  
United States Cellular Corporation  
8410 West Bryn Mawr  
Chicago, IL 60631

**Re: United States Cellular Corporation  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 24, 2016  
File No. 001-09712**

Dear Mr. Meyers:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications