



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2020

Laurent Therivel  
Chief Executive Officer  
UNITED STATES CELLULAR CORPORATION  
8410 West Bryn Mawr  
Chicago, IL 60631

**Re: UNITED STATES CELLULAR CORPORATION**  
**Registration Statement on Form S-3**  
**Filed August 28, 2020**  
**File No. 333-248453**

Dear Mr. Therivel:

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

Please refer to Rules 460 and 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 Matthew Derby at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology