

**Audit Committee of the Board of Directors of
United States Cellular Corporation ("Company")**

CHARTER*

I. PURPOSE

The purpose of the Audit Committee shall be to (a) assist the Board of Directors of the Company in its oversight of (1) the integrity of the Company's financial statements, (2) the Company's compliance with legal and regulatory requirements, (3) the Registered Public Accounting Firm's (the "Public Accounting Firm") qualifications and independence, and (4) the performance of the Company's internal audit function and Public Accounting Firm; (b) prepare an audit committee report as required by the rules of the Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement and (c) perform such other functions as set forth herein, which shall be deemed to include the duties and responsibilities set forth in Section 10A-3 of the Securities Exchange Act of 1934, as amended (the "Act").

It is not the duty of the Audit Committee to prepare the Company's financial statements, to certify that the Company's financial statements and disclosures are completely accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations, to attest to the Company's internal controls, to plan or conduct the audit or to guarantee the Public Accounting Firm's report. These are the responsibility of management and the Public Accounting Firm. The Audit Committee is charged with the oversight roles for these functions as set out in this Charter.

Moreover, it is not the duty of the Audit Committee to assure the Company's compliance with laws and regulations or the Company's and its employees' compliance with the Company's Code of Business Conduct. The primary responsibility for these matters also rests with the Company's management. Also, it is not the duty of the Audit Committee to assure the Board of Directors' compliance with the Company's Code of Ethics for Board of Directors. The primary responsibility for such compliance rests with the Board of Directors and the Company's management.

The Board of Directors and the Audit Committee also recognize that meeting the responsibilities of an Audit Committee requires a degree of flexibility. To the extent that procedures included in this Charter go beyond what is required of an Audit Committee by existing law and regulation, such procedures are meant to serve as guidelines rather than inflexible rules and the Audit Committee is encouraged to adopt such different or additional procedures as it deems necessary from time to time to fulfill its functions.

The Audit Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in Section V of this Charter.

II. COMPOSITION/ELIGIBILITY

The Audit Committee shall be comprised of directors who shall satisfy the independence and other requirements of each stock exchange on which the Company's shares are listed (the "Exchange"), as well as other applicable requirements for audit committee service imposed by the Act, or the rules of the SEC. Determination as to whether a particular director satisfies the requirements for membership on the Audit Committee shall be made by the Company's Board of Directors.

III. EXTERNAL ADVISORS

The Audit Committee shall have authority to engage independent counsel and other advisors as it deems necessary to carry out its duties. The Audit Committee shall also have authority to obtain advice and assistance from any officer or employee of the Company.

IV. FUNDING

The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of (i) compensation to the Company's Public Accounting Firm as well as any other accounting firm engaged to perform audit, review or attest services for the Company, (ii) any independent counsel or other advisor retained by the Audit Committee and (iii) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties. The Audit Committee shall promptly report to the Board of Directors its engagement of any advisor, including the scope and terms of such engagement.

V. FUNCTIONS

The Audit Committee shall:

1. meet as often as it determines appropriate, but not less frequently than quarterly;
2. be directly responsible for the appointment, compensation, retention and oversight of the work of the Company's Public Accounting Firm (including resolution of disagreements between management and the Public Accounting Firm regarding financial reporting) and the Public Accounting Firm shall report directly to the Audit Committee;
3. annually review the Company's Public Accounting Firm, including a) receipt of an annual formal written statement from the Company's Public Accounting Firm delineating all relationships between the Public Accounting Firm and the Company and discuss with the Public Accounting Firm any such relationships that may impact the objectivity and independence of the Public Accounting Firm; and take appropriate action to oversee the independence of the Public Accounting Firm; and b) obtaining and reviewing a report by the Public Accounting Firm describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues;
4. prior to the filing of each Form 10-Q and the Form 10-K, be available to discuss with the Public Accounting Firm the matters required to be discussed by applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") or other applicable standards;
5. prior to the filing of each Form 10-Q and the Form 10-K, meet to review and discuss with management and the Public Accounting Firm the content of each of these forms including (a) the annual audited financial statements, quarterly financial statements and the related management's discussion and analysis, (b) analyses of judgments made in connection with the financial statements contained therein, including analysis of the effects of alternative GAAP methods on the financial statements and (c) major issues regarding the Company's accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles and financial statement presentations.
6. review with the Public Accounting Firm any audit problems or difficulties and management's response;

7. be responsible for the preapproval of all audit services and permissible non-audit services to be provided to the Company by the Public Accounting Firm, subject to any exceptions provided in the Act and the rules of the SEC promulgated thereunder (it being understood that the Audit Committee may delegate to one or more of its members the authority to grant such preapprovals, provided that any preapproval by such member or members must be presented to the full Audit Committee at its next scheduled meeting);
8. review, in consultation with the Public Accounting Firm, the internal auditing staff of the Company, and such other advisors as the Audit Committee may deem necessary, the scope, purpose and procedures of the overall audit plans of the internal auditing staff and the Public Accounting Firm, review the results thereof and take any necessary actions in connection therewith;
9. consult with the Public Accounting Firm, senior management, the internal auditing staff of the Company and such other advisors as the Audit Committee may deem necessary regarding their evaluation of the adequacy of the Company's "internal controls over financial reporting" and "disclosure controls and procedures" (as such terms are defined by the SEC), and make specific recommendations to the Board of Directors in connection therewith;
10. review annually and recommend changes, as appropriate, to the Company's Code of Business Conduct, the Company's Code of Ethics for Board of Directors and the Company's program to monitor compliance with those Codes;
11. meet with the Public Accounting Firm, the internal auditing staff of the Company, management, and the General Counsel of the Company in separate executive sessions to discuss any matters that the Audit Committee or these groups believe should be discussed privately with the Audit Committee;
12. prior to dissemination, discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies;
13. be responsible for the review and evaluation of all related-person transactions, as such term is defined for purposes Item 404(a) of Regulation S-K;
14. establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, and review periodically with management these procedures and, if appropriate, any significant complaints received, to the extent required by the Act, the rules of the SEC or the Exchange;
15. review and concur on the appointment or dismissal of the Vice President of Internal Audit who functionally reports to the Audit Committee and administratively to TDS's Chief Executive Officer;
16. review and concur on the performance of the Vice President of Internal Audit and the internal audit function on an annual basis, and oversee the internal audit function on an ongoing basis;
17. set clear hiring policies for employees or former employees of the Public Accounting Firm;
18. discuss policies with respect to risk assessment and risk management, including cybersecurity and data privacy;
19. review and assess the adequacy of this Charter on an annual basis;
20. review and evaluate at least annually its own performance and effectiveness;

21. perform any other activities consistent with this Charter as the Audit Committee or the Board of Directors deems necessary or appropriate;
22. perform such other duties as the Board of Directors shall from time to time assign to it; and
23. report regularly to the Board of Directors.

* As adopted by the Board of Directors on March 16, 2021.