

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

July 23, 2018

Michael Sicoli Chief Financial Officer GTT Communications, Inc. 7900 Tysons One Place Suite 1450 McLean, Virginia 22102

> Re: GTT Communications, Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 Form 8-K filed May 3, 2018 File Number 001-35965

Dear Mr. Sicoli:

We have completed our review of your filings. 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.

Division of Corporation Finance Office of Telecommunications