



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

June 16, 2017

Via E-mail

Mr. Mark A. Wallace
Chief Financial Officer
Uniti Group Inc.
10802 Executive Center Drive, Benton Bldg., Suite 300
Little Rock, AK 72211

**Re: Uniti Group Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 23, 2017
File No. 1-36708**

Dear Mr. Wallace:

We have completed our review of your filing. 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.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate & -
Commodities