



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