



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2019

Mark A. Wallace  
Executive Vice President – Chief Financial Officer and Treasurer  
Uniti Group Inc.  
10802 Executive Center Drive  
Benton Building Suite 300  
Little Rock, Arkansas 72211

**Re: Uniti Group Inc.**  
**Form 10-K for the year ended December 31, 2018**  
**Filed March 18, 2019**  
**File No. 001-36708**

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,

Division of Corporation Finance  
Office of Real Estate & Construction