



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2023

Jarleth Burke  
General Counsel  
Digicel MidCo Ltd  
Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

**Re: Digicel MidCo Ltd**  
**Application for Qualification of Indenture on Form T-3**  
**Filed August 21, 2023**  
**File No. 022-29108**

Dear Jarleth Burke:

This is to advise you that we have not reviewed and will not review your application for qualification of indenture.

Please refer to Section 307(c) of the Trust Indenture Act of 1939 regarding requests for acceleration. 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.

Please contact Charli Gibbs-Tabler at 202-551-6388 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Michael Kaplan