



DIVISION OF
CORPORATION FINANCE

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

February 10, 2025

Paul Bullington
Chief Financial Officer
Uniti Group Inc.
2101 Riverfront Drive, Suite A
Little Rock, Arkansas 72202

Re: Uniti Group Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-36708

Dear Paul Bullington:

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 Technology