

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

DIVISION OF CORPORATION FINANCE

December 26, 2018

Mauricio Ramos President and Chief Executive Officer Millicom International Cellular S.A. 2, Rue du Fort Bourbon L-1249 Luxembourg Grand Duchy of Luxembourg

> Re: Millicom International Cellular S.A. Registration Statement on Form 20-F Filed December 13, 2018 File No. 001-38763

Dear Mr. Ramos:

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 Telecommunications