



DIVISION OF
CORPORATION FINANCE

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

October 26, 2023

Steve Howden
Chief Financial Officer
IHS Holding Ltd.
1 Cathedral Piazza
123 Victoria Street
London SW1E 5BP
United Kingdom

Re: IHS Holding Ltd.
Form 20-F for Fiscal Year Ended December 31, 2022
Filed on March 28, 2023
File No. 001-40876

Dear Steve Howden:

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 Manufacturing