



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 5, 2009

Jon A. DeLuca  
President and Chief Executive Officer  
FiberNet Telecom Group, Inc.  
220 West 42nd St.  
New York, NY 10036

**RE: FiberNet Telecom Group, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 17, 2009, as amended July 24, 2009 and August 4, 2009  
File No. 000-24661**

Dear Mr. DeLuca:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

/s/ Larry Spiegel

Larry Spiegel  
Assistant Director

cc: By facsimile to (212) 728-9454  
Matthew J. Rizzo  
(Willkie Farr & Gallagher LLP)