



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 17, 2009

Via U.S. Mail and facsimile to (415) 659-0007

Mr. Thomas A. Scott  
Chief Financial Officer  
FiberTower Corporation  
185 Berry Street  
Suite 4800  
San Francisco, CA 94107

**Re:   FiberTower Corporation**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 000-21091**

Dear Mr. Scott:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director