



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 2, 2009

Via U.S. Mail and Fax (914.993.1293)

Mr. Joseph Ciavarella
Chief Financial Officer
AboveNet, Inc.
360 Hamilton Avenue
White Plains, NY 10601

**RE: AboveNet, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-Q for the Fiscal Quarters Ended March 31, 2009 and June 30,
2009
File No. 000-23269**

Dear Mr. Ciavarella:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director