



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