



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 30, 2010

**Via U.S. Mail and Fax (914.421.6777)**

Mr. William LaPerch  
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, 2009  
Filed March 16, 2010  
File No. 000-23269**

Dear Mr. LaPerch:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K

Compensation Discussion and Analysis, page 109

1. We note that you have not included any disclosure in response to Item 402(s) of Regulation S-K. Please advise us of the basis for your conclusion that disclosure is not necessary and describe the process you undertook to reach that conclusion.

Incentive Cash Bonus Program, page 111

2. We note that one of your target measurements is adjusted EBITDA, which you calculate by adding back to EBITDA “certain non-recurring, non-operational and non-cash items, including share-based compensation expenses.” Because adjusted EBITDA is a non-GAAP measure, in future filings, please explain the specific adjustments taken to arrive at your calculation.
3. We note that the 2009 discretionary cash bonuses were tied to the achievement of specified pre-established adjusted U.S. EBITDA targets. Please disclose, in future filings, for each named executive officer, the target payouts, the performance targets and threshold levels for each performance goal. See Item 402(b)(2)(v), (vi) and (vii) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

William LaPerch  
AboveNet, Inc.  
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Please contact Paul Fischer, Staff Attorney, at (202) 551-3415 or me at (202) 551-3354 with any questions.

Sincerely,

Larry M. Spiegel  
Assistant Director