



DIVISION OF
CORPORATION FINANCE

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

July 16, 2010

Mr. William LaPerch
Chief Executive Officer
AboveNet, Inc.
360 Hamilton Avenue
White Plains, New York 10601

Re: AboveNet, Inc.
Annual Report on Form 10-K for the fiscal year ended December 31, 2009
Filed March 26, 2010, File No. 0-23269

Dear Mr. LaPerch:

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

Sincerely,

Larry Spigel
Assistant Director