



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2023

Gary Fischer  
Chief Financial Officer  
AXT, Inc.  
4281 Technology Drive  
Fremont, California 94538

**Re: AXT, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 15, 2022**  
**File No. 000-24085**

Dear Gary Fischer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing