



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