

Mail Stop 3720

July 25, 2006

Mr. Patricio E. de la Garza  
Chief Financial Officer  
Alestra, S. de R.L. de C.V.  
Ave. Lázaro Cárdenas No. 2321, 9<sup>th</sup> Floor  
Col. Residencial San Agustín  
Garza García, N.L. 6620 México

**Re: Alestra, S. de R.L. de C.V.**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed April 3, 2006**  
**File No. 1-31894**

Dear Mr. de la Garza:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel  
Assistant Director