

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
September 12, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Alestra, S. de R.L. de C.V.**

**File No. 1-31894 - CF#26869**

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Alestra, S. de R.L. de C.V. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on April 29, 2011, amended.

Based on representations by Alestra, S. de R.L. de C.V. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 4.17	through December 31, 2012
Exhibit 4.18	through May 13, 2021

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs  
Special Counsel