



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

DIVISION OF
CORPORATION FINANCE

October 15, 2019

Erik Gonzalez
Chief Financial Officer
Maxcom Telecommunications, Inc.
Guillermo Gonzalez Camarena No. 200
Colonia Santa Fe Centro Ciudad
01376 Mexico City
Mexico

Re: Maxcom Telecommunications, Inc.
Registration Statement on Form T-3
Filed October 4, 2019
File No. 022-29080

Dear Mr. Gonzalez:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael C. Foland, Attorney-Advisor, at (202) 551-6711 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Joy Gallup