



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

Mail Stop 3720

October 16, 2007

Via U.S. Mail and Fax

Patricio Jimenez Barrera
Chief Financial Officer
Axtel, S.A.B. de C.V.
Blvd. Gustavo Diaz Ordaz 3.33 No. L-1
Col. Unidad San Pedro
San Pedro Garza Garcia, N.L.
Mexico, CP 66215

**Re: Axtel, S.A.B. de C.V.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed May 1, 2007
File No. 333-114196**

Dear Mr. Barrera:

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

Sincerely,

/s/Larry Spigel
Assistant Director