



DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

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

March 3, 2009

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.
Amendment No. 3 to Form 20-F for the year ended December 31, 2007
Filed February 24, 2009
File No. 333-114196

Dear Mr. Barrera:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Terry French, for
Larry Spigel
Assistant Director