

Paras Madho  
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# NYSE Group

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October 18, 2007

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549



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Dear Ms. Smith:

CERTNYS

001-33750

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Maxcom Telecomunicaciones, S.A. de C.V., (name to be changed to Maxcom Telecomunicaciones, S.A.B. de C.V.) American Depositary Shares ("ADSs") (Each representing seven (7) Ordinary Participation Certificates) (Certificados de Participacion Ordinarios) ("CPOs"), each CPO representing the economic interest in three (3) shares of Series A Common Stock, without par value (application for the (Certificados de Participacion Ordinarios) ("CPOs") each CPO representing the economic interest in three (3) shares of Series A Common Stock, without par value is made for listing, not for trading but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 17, 2007. Tentative listing date - October 19, 2007.

Sincerely,

*Paras Madho*

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