

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Cogent Communications Group, Inc. to Withdraw its Common Stock, \$.001 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-31227

April 7, 2006

On March 3, 2006, Cogent Communications Group, Inc., a Delaware corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.001 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on March 15, 2006.³ No comments were received. As discussed below, the Commission is granting the application.

The Board of Directors ("Board") of the Issuer approved resolutions on July 11, 2005 and confirmed such authorization on February 7, 2006, to withdraw the Security from listing on Amex and register and list the Security on the Nasdaq National Market ("Nasdaq"). The Board believes that Nasdaq will provide greater exposure of the Security to investors, especially as more members of the Issuer's peer group of communications companies have a Nasdaq listing rather than an exchange listing. The Issuer stated that on February 28, 2006, Nasdaq approved the Issuer's application to list the Security on Nasdaq.

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 53461 (March 9, 2006), 71 FR 13437.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of Delaware, in which it is incorporated, and provided written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,⁴ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁵

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on April 10, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Nancy M. Morris
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

⁶ 17 CFR 200.30-3(a)(1).