

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Alestra, S. de R.L. de C.V. to Withdraw its 8% Senior Notes (due 2010), from Listing and Registration on the New York Stock Exchange, Inc. File No. 1-31894

September 7, 2005

On July 13, 2005, Alestra, S. de R.L. de C.V., a company organized under the laws of Mexico ("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 8% senior notes (due 2010) ("Security"), from listing and registration on the New York Stock Exchange, Inc. ("NYSE"). Notice of such application was published in the Federal Register on August 12, 2005.³ No comments were received. The Commission is granting the application as stated below.

The Board of Directors ("Board") of the Issuer approved resolutions on April 29, 2005, to withdraw the Security from listing and registration on NYSE. The Issuer stated that the following reasons factored into the Board's decision to withdraw the Security. First, pursuant to the applicable NYSE rules and the Sarbanes-Oxley Act of 2002, the continued listing of the Security requires that the Issuer create an audit committee or qualify a statutory auditor to act as such. Due to the severely limited availability of specialized or otherwise qualified independent directors, domestic and foreign, the novelty of the requirement on Mexican closed-company issuers, and the cost that this would represent for the Issuer, it is not practicable for

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 52219 (August 5, 2005), 70 FR 47269.

the Issuer to implement an audit committee. Second, the Security trades in very limited quantities, if at all, on NYSE.

The Issuer stated in its application that it has complied with NYSE's rules governing an issuer's voluntary withdrawal of a security from listing and registration by providing NYSE with the required documents governing the removal of securities from listing and registration on NYSE. The Issuer's application relates solely to the withdrawal of the Security from listing on NYSE 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 September 8, 2005.

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

Jonathan G. Katz
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

⁶ 17 CFR 200.30-3(a)(1).