

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9190 / February 24, 2011

In the Matter of

Wave2Wave Communications, Inc.

Registration No. 333-171199

ORDER DENYING
WITHDRAWAL OF
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT
OF 1933

1. Wave2Wave Communications, Inc. (“Wave2Wave”) filed a Form S-1 registration statement with the Commission on December 16, 2010 and filed two amendments thereto on January 12, 2011 and January 26, 2011 (collectively, the “Registration Statement”). The Registration Statement is still pending. The Registration Statement was filed with respect to 3,300,000 units, with each unit consisting of one share of common stock and one warrant to purchase one share of common stock of Wave2Wave.

2. On February 10, 2011, Wave2Wave filed an application to withdraw its Registration Statement under Rule 477 of Regulation C of the Commission’s General Rules and Regulations under the Securities Act of 1933 (“Securities Act”), 17 C.F.R. § 230.477.

3. After considering Wave2Wave’s application, the Commission has determined that the granting of the withdrawal request is not consistent with the public interest and the protection of investors. Accordingly, it is hereby:

ORDERED that Wave2Wave’s application to withdraw its registration statement on Form S-1 filed on December 16, 2010 and the two amendments thereto filed on January 12, 2011 and January 26, 2011 is denied in accordance with Rule 477.

By the Commission.

Elizabeth M. Murphy
Secretary