



DIVISION OF
CORPORATION FINANCE

Mail Stop 6010

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

June 3, 2008

Wilson W. Cheung
Chief Financial Officer
AXT, Inc.
4281 Technology Drive
Fremont, California 94538

RE: AXT, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed March 14, 2008
File No. 000-24085

Dear Mr. Cheung:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief