



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 12, 2008

Mr. Keith Olsen
Chief Executive Officer
Switch & Data Facilities Company, Inc.
1715 North Westshore Boulevard, Suite 650
Tampa, Florida 33607

**Re: Switch & Data Facilities Company, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008, File No. 001-33302
Amendment No. 1 to Form 10-K filed November 12, 2008
Supplemental Response provided on November 12, 2008**

Dear Mr. Olsen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spirgel
Assistant Director