

November 29, 2006

Mail Stop 4561

Steven R. Delmar
Chief Financial Officer
ACE*COMM Corporation
704 Quince Orchard Road
Gaithersburg, MD 20878

**RE: ACE*COMM Corporation
Registration Statement on Form S-3
Filed October 19, 2006
File number 333-138084**

Dear Mr. Delmar:

We have reviewed your amendment and have the following comments.

Incorporation of Certain Documents byu Reference, page 7

1. Please update this section to include the Form 10-Q filed on November 13, 2006 as well as any other Exchange Act reports that might be filed prior to the filing of the amended Form S-3.

Legal Opinion

2. Please furnish a current opinion of counsel regarding the legality of the shares being registered.

Accountants' Consent

3. Please furnish a manually signed and currently dated auditors' consent.

Steven R. Delmar
ACE*COMM Corporation
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Please contact Hugh Fuller at (202) 551-3853 or Anne Nguyen Parker at (202) 551-3611 with any other questions.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

CC: Steven Kaufman
Hogan & Kaufman L.L.P.
555 13th Street, NW
Washington, DC 20004
Facsimile no. (202) 637-5910