

Mail Stop 4561

March 7, 2008

Mr. Peter I. Cittadini  
Actuate Corporation  
2207 Bridgepointe Parkway, Suite 500  
San Mateo, CA 94404

**Re: Actuate Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 20, 2007**  
**Form 8-K filed June 5, 2007**  
**File No. 0-24607**

Dear Mr. Cittadini:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief