



DIVISION OF
CORPORATION FINANCE

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

Via fax (650) 645-3700

October 13, 2010

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

Re: Actuate Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 10, 2010
Form 10-Q for the Quarter Ended March 31, 2010
Filed May 7, 2010
Form 8-K Filed February 2, 2010
Form 8-K/A Filed October 12, 2010
File No. 000-24607

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