

Mail Stop 4561

July 2, 2009

William J. Leighton  
Chief Executive Officer  
Soapstone Networks, Inc.  
One Federal Street  
Billerica, MA 01821

**Re: Soapstone Networks, Inc.  
Revised Preliminary Information Statement on Schedule 14A  
Filed on July 1, 2009  
File No. 0-30865**

Dear Mr. Leighton:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (617) 248-4000  
Cara E. Bradley  
Choate Hall & Stewart LLP