

Mail Stop 4561

July 30, 2008

Keith Seidman  
Chief Financial Officer  
Acme Packet, Inc.  
71 Third Avenue  
Burlington, MA 01803

**Re: Acme Packet, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 13, 2008**  
**File No. 001-33041**

Dear Mr. Seidman:

We have completed our review of your Form10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief