



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2010

Mr. Andrew D. Ory  
President and Chief Executive Officer  
Acme Packet, Inc.  
71 Third Avenue  
Burlington, MA -019-3

**Re: Acme Packet, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 001-33041  
Forms 8-K Filed on February 2, 2010 and April 29, 2010**

Dear Mr. Ory:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief