

Room 4561
Via fax (408) 354-7211

May 19, 2009

James Brear
Chief Executive Officer
Procera Networks, Inc.
100C Cooper Ct
Los Gatos, CA 95032

**Re: Procera Networks, Inc.
Forms 10-K & 10/K/A for the Fiscal Year Ended December 31, 2007
Filed April 2, 2008 and April 30, 2008, respectively
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on March 16, 2009
Form 10-Q for the Quarter Ended March 31, 2009
Filed on May 18, 2009
File no. 1-33691**

Dear Mr. Brear:

We have reviewed your response to your letter dated May 1, 2009 (filed via EDGAR on May 14, 2009) in connection with the above referenced filings and have the following comments. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated April 2, 2009.

Form 10-Q for the Quarter Ended March 31, 2009

General

1. We note from the disclosures in your December 31, 2008 Form 10-K that the Company was evaluating the impact, if any, that EITF 03-6-1 will have on your financial statement. Please confirm that you adopted this guidance effective January 1, 2009 and tell us what impact, if any, it had on your earnings per share.

Note 13. Financial Instruments, page 14

2. Your disclosures on page 14 indicate that the Company did not elect to adopt SFAS 157 for acquired non-financial and assumed non-financial liabilities. Please confirm that the Company adopted SFAS 157 as it relates to your nonfinancial assets and nonfinancial liabilities on January 1, 2009. If so, tell us why you have not included a discussion of SFAS 157 as it relates to nonfinancial assets and nonfinancial liabilities in your recent Form 10-Q. Also, tell us how you considered the disclosure requirements of paragraph 33(d) of SFAS 157 in your interim report as required by paragraph 39.

Item 4. Controls and Procedures, page 23

3. We note your response to our prior comment 4 and the proposed disclosures regarding the Company's disclosure controls and procedures which you indicated you would include in future filings. However, we note that you failed to include this disclosure in your March 31, 2009 Form 10-Q. As previously indicated if your conclusions concerning the effectiveness of your disclosure controls and procedures refer to the definition of disclosure controls and procedures as indicated in Rule 15(e) of the Exchange Act, then you should provide the entire definition. Alternatively, you may conclude that your disclosure controls and procedures were effective or ineffective without providing any part of the definition of disclosure controls and procedures. We refer you to Exchange Act Rule 13a-15(e). Please apply this comment to your future filings.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comments.

We note that you filed your definitive proxy statement on October 21, 2008. We have not yet evaluated that filing and our evaluation of your responses to comments 17 through 22 of our prior letter will take place following the filing of your amended Form 10-K.

James Brear
Procera Network, Inc.
May 19, 2009
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You may contact Kari Jin, Staff Accountant, at (202) 551-3481, if you have any questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to Evan Jacobson, Staff Attorney, at (202) 551-3428 and Mark Shuman, Branch Chief-Legal at (202) 551-3462. If you need further assistance, you may contact me at (202) 551-3730.

Sincerely,

Kathleen Collins
Accounting Branch Chief