



DIVISION OF
CORPORATION FINANCE

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

Via fax (408) 354-7211

June 24, 2010

James F. Brear
President and CEO
Procera Networks, Inc.
100C Cooper Court
Los Gatos, CA. 95032

**Re: Procera Networks, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 12, 2010
File No. 001-33691**

Dear Mr. Brear:

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