

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

May 3, 2007

Mr. Douglas Roth Chief Financial Officer Aceto Corporation One Hollow Lane Lake Success, NY 11042

**RE:** Aceto Corporation

Form 10-K for Fiscal Year Ended June 30, 2006

Filed November 9, 2006

Form 10-Q for Fiscal Quarter Ended December 31, 2006

Filed February 8, 2007

File No. 0-4217

Dear Mr. Roth:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson Branch Chief