



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