



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 30, 2009

**Via U.S. mail and facsimile**

Mr. Leonard Schwartz  
Chief Executive Officer  
Aceto Corporation  
One Hollow Lane  
Lake Success, NY 11042

**RE: Form 10-K for the fiscal year ended June 30, 2008  
Definitive Proxy Statement on Form 14A filed October 16, 2008  
File No. 000-04217**

Dear Mr. Schwartz:

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

If you have any questions regarding our review of your filings, you may contact Hagen Ganem, Attorney, at (202) 551-3330 or, in his absence, Pamela Long, Assistant Director, at (202) 551-3760 regarding legal matters. Please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, Nudrat Salik, Staff Accountant, at (202) 551-3692 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief