

ACME PACKET, INC.

**POLICY ON COMPLAINTS OF ACCOUNTING,
INTERNAL ACCOUNTING CONTROLS AND AUDITING MATTERS
("Whistleblower" Policy)**

Section 1. Purpose.

It is the policy of Acme Packet, Inc. (the "Company") to comply with all applicable legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters and to require its employees, officers, directors and others acting on behalf of the Company ("Covered Person") to do likewise. Each Covered Person has the responsibility to assist the Company in meeting these legal and regulatory requirements.

The Company's internal controls and operating procedures are intended to prevent, deter and remedy any violation of the applicable laws and regulations that relate to accounting, internal accounting controls and auditing matters. Even the best systems of control, however, cannot provide absolute safeguards against such violations. The Company has a responsibility to investigate and report to appropriate governmental authorities, as required, any violations of applicable legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters and the actions taken by the Company to remedy such violations. This policy governs the process through which a Covered Person, either directly or anonymously, can notify the audit committee (the "Audit Committee") of the Board of Directors (the "Board") of the Company of possible accounting and auditing violations or concerns. In addition, this policy establishes a mechanism for responding to, and keeping records of, such allegations.

Section 2. Reporting Alleged Accounting, Internal Accounting Controls and Auditing Violations or Concerns.

If a Covered Person believes that the Company or any other Covered Person has, or might have, violated any accounting rules, internal accounting controls procedures or auditing rules, or if a Covered Person receives from any other person a complaint or allegation of any such violation or concern, then such Covered Person should report such to the Chairperson (the "Chairperson") of the Audit Committee (such report, the "Statement").

Statements must be sufficiently detailed and inclusive to ensure a clear understanding by the recipients of the issues raised. Statements (except for Statements received from persons other than a Covered Person) may be submitted anonymously. Statements should be candid and set forth all of the information that a Covered Person knows regarding the allegation or concern. The Company may not commence an investigation if a Statement contains only unspecified wrongdoing or broad allegations without appropriate informational support. Any Covered Person wishing to discuss a Statement or further communicate with the Audit Committee regarding a Statement should leave his

or her personal contact information for the Audit Committee. Statements may be made in the following manner:

1. Mail

A Statement may be submitted in writing by mailing to the following address and should be marked as “confidential and private”:

Acme Packet, Inc.
c/o Chairman of the Board Audit Committee
71 Third Avenue
Burlington, MA 01803

2. Email

A Statement may be submitted in an email message via the internet at <http://acmepacket.silentwhistle.com/ethfeedback/index.jsp>. Please be advised that sending a message from your work computer may not necessarily protect your anonymity. Use of a non-identifiable email address such as a yahoo or hotmail address is the most confidential way to send a Statement.

3. Telephone

A Statement may be submitted in a voicemail message by calling (877) 470-8320.

Section 3. Investigation of Alleged Accounting, Internal Accounting Controls and Auditing Violations or Concerns.

Upon receipt of a Statement from a Covered Person or any other person, the Chairperson will make a determination, in his or her reasonable judgment, whether such Statement is material to the accounting, auditing and internal controls of the Company. If the Chairperson determines that a Statement, in his or her reasonable judgment, raises plausible concerns, the Chairperson immediately will notify the chief financial officer or the chief executive officer. The chief financial officer generally will have the responsibility for investigating any Statement submitted. Notwithstanding the foregoing sentence, in the event any Statement is related to a possible violation or concern relating to the internal accounting controls of the Company, the chief executive officer will have the responsibility for investigating any such Statement. In addition, other parties may become involved in investigations based on their oversight responsibility or expertise. The chief financial officer or the chief executive officer, as the case may be, will prepare and distribute a report to the Audit Committee for consideration at its next meeting, stating the nature of any Statement submitted to him or her during the period since the most recently preceding meeting of the Audit Committee, whether or not any such Statement was determined to raise plausible concerns and the status of any investigation relating thereto.

The Audit Committee will ensure coordination of each investigation and will have overall responsibility for implementation of this policy. The Audit Committee will have the authority to retain such independent counsel and other advisors in any investigation as it deems necessary or advisable to conduct the investigation in accordance with its charter.

Section 4. No Retaliation for Submitting Statements of Alleged Violations or Concerns.

The Company will not retaliate, and will not knowingly permit any Covered Person to retaliate, against (i) any Covered Person who submits a Statement or (ii) any person that participates in the investigation of a Statement, pursuant to this policy even if after investigation the Company determines that no violation has occurred.

Section 5. Corrective Action.

It is the responsibility of the Company and each Covered Person, with the oversight of the Audit Committee, to prevent or correct noncompliance of the legal and regulatory requirements relating to accounting, internal accounting controls and auditing matters. This is the Company's legal obligation. A violation can subject the Company and Covered Persons to legal liability, regulatory investigation and adverse publicity, which can damage the Company's reputation and business.

Section 6. Retention of Statements by Employees.

Any Statement submitted by a Covered Person (except for a Statement submitted by a Covered Person that merely relates the receipt and details of a Third Part Complaint) will remain confidential to the fullest extent possible, consistent with the need to conduct an adequate review of such Statement, except as required by law or upon the advice of the Company's legal counsel. In addition, all written Statements, along with the results of any investigations relating thereto, will be retained by the Company for a minimum of five years.

Section 7. Violation of this Policy.

All Covered Persons should follow the procedures outlined herein before any Covered Person reports possible violations or concerns to any news medium, government agency or similar body. The Company considers it important that it have the opportunity to investigate and remedy any possible violations or concerns reported by a Covered Person and accordingly is relying on each Covered Person to ensure that the Company has an opportunity to undertake such an investigation.