



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

August 17, 2017

James Benson
Chief Financial Officer
Akamai Technologies, Inc.
150 Broadway
Cambridge, MA 02142

**Re: Akamai Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 28, 2017
File No. 000-27275**

Dear Mr. Benson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief
Office of Information Technologies
and Services