

AKAMAI TECHNOLOGIES, INC.

8 Cambridge Center
Cambridge, MA 02142

December 14, 2007

BY EDGAR SUBMISSION

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Pam Howell, Esq.

Re: Akamai Technologies, Inc.
Definitive 14A
Filed April 9, 2007 – File No. 0-27275
(the “2007 Proxy Statement”)

Dear Ms. Howell:

This letter is being filed in connection with the letter dated December 3, 2007 (the “Letter”) from you, on behalf of the staff of the Securities and Exchange Commission to the undersigned. As we discussed on the telephone this morning, Akamai Technologies, Inc. (“Akamai”) is formally requesting an extension of time to January 11, 2008 for the submission of our reply to the Letter. With the need to dedicate substantial management time to activities associated with the end of Akamai’s fiscal year, as well as absences in connection with the holidays, we do not feel that we can submit a complete and comprehensive response by the originally requested reply date of December 17, 2007.

I appreciate your indication during our conversation that this extension should be acceptable. If you have any questions or need additional information, please call me at 617-444-4698.

Very truly yours,

/s/ James H. Hammons, Jr.

James H. Hammons, Jr.
Assistant General Counsel

cc: Melanie Haratunian
Vice President and General Counsel
Susan W. Murley
Wilmer Cutler Pickering Hale and Dorr LLP