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ACACIA RESEARCH CORP  
Form RW  
September 19, 2005

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Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Acacia Research Corporation  
Registration Statement on Form S-3 and Prospectus Supplement filed  
pursuant to Rule 424(b)(5)  
Filed September 16, 2005  
File No. 333-128359

Dear Sir or Madam:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, Acacia Research Corporation (the "Company") hereby requests that the Securities and Exchange Commission consent to the withdrawal of the Company's Registration Statement on Form S-3 and the accompanying Prospectus Supplement filed pursuant to Rule 424(b)(5) (Registration No. 333-128359), together with all exhibits thereto (the "Registration Statement"). The Registration Statement was erroneously tagged and subsequently refiled with the correct submission header.

Questions concerning this application for withdrawal may be directed to the Company's legal counsel, Raymond A. Lee of Greenberg Traurig, LLP at (714) 708-6500. Thank you for your assistance in this matter.

Sincerely,

/s/ Paul R. Ryan

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Paul R. Ryan  
Chief Executive Officer