Osip Mandelstam's manifesto "Morning of Acmeism," though clearly a polemic with Symbolism, doesn't overturn the Symbolist aesthetic so much as reenvision it, reinventing several key terms and approaches to match Mandelstam's own worldview. "Morning of Acmeism," despite its own claims, owes much to the Symbolist project and derives a great part of its conceptual energy from juxtaposition with—and not necessarily rejection of—Vyacheslav Ivanov's ideas about the word in particular.

One major field of concurrence and difference between the two poets is their treatment of metaphysics and reality. While Ivanov insists in his essay "Two Elements of Modern Symbolism" that the metaphysics of the symbol necessarily includes a teleology that points toward reality—not beyond it, as Balmont and others maintained—Mandelstam's essay claims that the Acmeist program of exposition and deepening of reality is based on the "metaphysical proof" underlying architecture and artistic construction in general. Moreover, both poets locate their metaphysics within the sphere of religion. The truth (istikna) that Ivanov claims lies at the end of the symbol's journey through semantic spheres is inseparable from the revealed truth that arises out of religious attention. Mandelstam, on the other hand, valorizes the physical structure of religious attention: in his view, the Gothic spire, powered by the truth of its architectural design (as well as the weight of its very stones), reproaches and pierces an empty sky. Both claim a metaphysics that points to truth, but each places that truth in a different relationship to the language that effects it.

Two additional points of comparison to be discussed are (1) myth-making through anthropomorphism and domestication of natural elements, and (2) cultural memory and its transmission across gaps in consciousness, time, and space. Finally, Mandelstam's idea of metaphor will be reassessed in terms of Ivanov's idea of the symbol.