



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

March 17, 2017

Jean Bua
Executive Vice President and Chief Financial Officer
NetScout Systems, Inc.
310 Littleton Road
Westford, MA 01886

**Re: NetScout Systems, Inc.
Form 10-K for the fiscal year ended March 31, 2016
Filed May 31, 2016**

Dear Ms. Bua:

We have completed our review of your filings. 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

cc: Greg Sloan
Corporate Controller
NetScout Systems Inc.