

Mail Stop 4561

June 29, 2007

Steven J. Gomo
Chief Financial Officer
Network Appliance, Inc.
495 East Java Drive
Sunnyvale, CA 94089

**Re: Network Appliance, Inc.
 Form 10-K for the Year Ended April 30, 2006
 Form 10-K for the Year Ended April 30, 2005
 Form 10-Q for the Quarterly Period Ended July 28, 2006
 Form 10-Q for the Quarterly Period Ended October 27, 2006
 File No. 000-27130**

Dear Mr. Gomo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Craig D. Wilson
Senior Assistant Chief Accountant