



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 29, 2006

Via U.S. Mail and Fax

Mr. Nicholas C. Hindman, Sr.
Senior Vice President and Chief Financial Officer
Westell Technologies, Inc.
750 N. Commons Drive
Aurora, IL 60504

**Re: Westell Technologies, Inc.
Form 10-K for Fiscal Year Ended March 31, 2005
Filed June 14, 2005
File No. 0-27266**

Dear Mr. Hindman:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director