



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 12, 2008

VIA U.S. MAIL AND FAX (630) 375-4940

Ms. Amy Forster
Chief Financial Officer
Westell Technologies Inc.
750 N. Commons Drive,
Aurora, Illinois 60504

**Re: Westell Technologies Inc.
Form 10-K for Fiscal Year Ended March 31, 2007
Filed June 14, 2007
File No. 027266**

Dear Ms. Forster:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director