

Room 4561

September 25, 2007

Mitchell L. Gaynor  
Vice President, General Counsel and Secretary  
Juniper Networks, Inc.  
1194 North Mathilda Avenue  
Sunnyvale, CA 94089

**Re: Juniper Networks, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Form 8-K Filed on April 23, 2007**  
**File No. 0-26339**

Dear Mr. Gaynor,

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief