



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

April 10, 2008

Mr. William R. Walker
Chief Financial Officer
HI/FN, Inc.
750 University Avenue
Los Gatos, California 95032

RE: **HI/FN, INC.**
Form 10-K for the fiscal year ended September 30, 2007
Filed November 14, 2007
File No. 0-24765

Dear Mr. Walker:

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

Sincerely,

Angela J. Crane
Accounting Branch Chief