



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. William J. Tamblyn
Chief Financial Officer
Ditech Networks, Inc.
825 East Middlefield Road
Mountain View, California 94043

March 16, 2007

RE: **Ditech Networks, Inc.**
 Form 10-K for Fiscal Year Ended April 30, 2006
 Filed July 7, 2006
 File No. 0-26209

Dear Mr. Tamblyn:

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