



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 21, 2010

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

RE: Ditech Networks, Inc.
Form 10-K for the Year Ended April 30, 2009
Filed July 2, 2009
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