

Mail Stop 4561

February 27, 2007

Mr. Kevin A. DeNuccio
Chief Executive Officer and President
Redback Networks Inc.
300 Holger Way
San Jose, CA 95134

**Re: Redback Networks Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Form 10-Q for the Quarterly Period Ended March 31, 2006
Form 10-Q for the Quarterly Period Ended June 30, 2006
Form 10-Q for the Quarterly Period Ended September 30, 2006
File No. 000-30961**

Dear Mr. DeNuccio:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief