

Mail Stop 4561

January 8, 2009

Mr. Richard Deranleau  
Chief Financial Officer  
Foundry Networks, Inc.  
4980 Great America Parkway  
Santa Clara, CA 95054

**Re: Foundry Networks, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed on February 26, 2008**  
**File No. 0-26689**

Dear Mr. Deranleau:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief