

Room 4561  
Via fax (408) 220-2250

March 31, 2008

Brian M. NeSmith  
President and CEO  
Blue Coat Systems, Inc.  
420 North Mary Avenue  
Sunnyvale, CA 94085

**Re: Blue Coat Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2007**  
**File no. 0-28139**

Dear Mr. NeSmith:

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