

Mail Stop 4561

April 4, 2008

Gregory A. Shortell
President and Chief Executive Officer
Network Engines, Inc.
25 Dan Road
Canton, MA 02021

**Re: Network Engines, Inc.
Form 10-K for Fiscal Year Ended September 30, 2007
Filed December 14, 2007
File No. 0-30863**

Dear Mr. Shortell:

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,

Mark Kronforst
Accounting Branch Chief