



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

Mail Stop 3628

February 27, 2009

**Via Facsimile and U.S. Mail**

Dominic P. Orr  
President and Chief Executive Officer  
Aruba Networks, Inc.  
1344 Crossman Avenue  
Sunnyvale, CA 94089-1113

**RE: Aruba Networks, Inc.  
Schedule TO-I  
Filed February 17, 2009  
File No. 5-83349**

Dear Mr. Orr:

We have limited our review of the filing to those issues we have addressed in our comments. Where indicated, we think you should revise the filing in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in the compliance with the applicable disclosure requirements and to enhance the overall disclosure in the filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Schedule TO-I**  
**Exhibit (a)(1)(A): Offer to Exchange**  
**Cover Page**

1. We note your disclosure that employees located in China, France, India and the Netherlands may not participate in the offer. We also note your disclosure on page 46 under the heading "Miscellaneous" where you disclose that "the offer will not be made to, nor will options be accepted from, the option holders residing in such jurisdiction"

where the exchange offer would violate applicable law. Please note that the all-holders provision in Exchange Act Rule 13e-4(f)(8) applies equally to U.S. holders as well as non-U.S. holders. Refer to the interpretive guidance in section II.G.1. of SEC Release 33-8957. Please advise us as to how the company is complying with the all-holders provision in Rule 13e-4(f)(8), or revise the disclosure here consistent with that rule.

Financial statements, page 46  
Schedule B

2. The summarized financial information presented in accordance with Item 1010(c) of Regulation M-A is required for all of the periods specified in Item 1010(a). It does not appear you have presented all of the information required by Item 1-02(bb)(1) of Regulation S-X for all of the applicable periods. For example, it does not appear you have provided the current assets, noncurrent assets, current liabilities or noncurrent liabilities disclosures. Please revise your disclosure accordingly, or advise us. In addition, please present the ratio of earnings to fixed charges, computed in a manner consistent with Item 503(d) of Regulation S-K, which is required by Item 1010(c)(4) as well as the book value per share as required by Item 1010(c)(5). For additional guidance, please review interpretation I.H.7 in the July 2001 Interim Supplement to the Manual of Publicly Available Telephone Interpretations available on our website, [www.sec.gov](http://www.sec.gov).

\* \* \*

Please amend your document in response to these comments. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please electronically file your correspondence on EDGAR. Please be reminded that we may have additional comments after reviewing your responses to our comments.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please direct any questions to me at (202) 551-3621 or, in my absence, to Dan Duchovny, Special Counsel, at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Song Brandon  
Special Counsel  
Office of Mergers & Acquisitions

cc: Steven E. Bochner, Esq.  
Wilson Sonsini Goodrich & Rasati  
Professional Corporation  
650 Page Mill Road