



DIVISION OF
CORPORATION FINANCE

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

March 14, 2011

Mr. Peter Blackmore
Chief Executive Officer
ShoreTel, Inc.
960 Stewart Dr.
Sunnyvale, CA 94085

Re: ShoreTel, Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
Filed September 10, 2010
Definitive Proxy Statement
Filed October 5, 2010
Form 10-Q for the quarter ended September 30, 2010
Filed November 5, 2010
Form 10-Q for the quarter ended December 31, 2010
Filed February 4, 2011
File No. 001-33506

Dear Mr. Blackmore:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Kathleen Krebs for

Larry Spigel
Assistant Director

cc: Via facsimile to (650) 938-5200
Jeffrey R. Vetter, Esq.
Fenwick & West LLP