

Room 4561
via fax (510) 574-4011

December 29, 2006

Nicholas Keating, Jr.
President & CEO
Network Equipment Technologies, Inc.
6900 Paseo Padre Parkway
Fremont, CA 94555

**Re: Network Equipment Technologies, Inc.
Form 10-K for Fiscal Year Ended March 31, 2006
Filed June 13, 2006**

Dear Mr. Keating:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief