

Mail Stop 4561

June 29, 2009

Via Facsimile (510) 574-4020 and U.S. Mail

C. Nicholas Keating, Jr.
Chief Executive Officer
Network Equipment Technologies, Inc.
6900 Paseo Padre Parkway
Fremont, CA 94555

**Re: Network Equipment Technologies, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed June 29, 2009
File No. 001-10255**

Dear Mr. Keating:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng
Special Counsel