

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