



DIVISION OF
CORPORATION FINANCE

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

October 6, 2011

Via E-mail

David Wagenseller
VP and Chief Financial Officer
Network Equipment Technologies, Inc.
6900 Paseo Padre Parkway
Freemont, CA 94555

Re: Network Equipment Technologies, Inc.
Form 10-K for the Fiscal Year Ended March 25, 2011
Filed June 8, 2011
File No. 001-10255

Dear Mr. Wagenseller:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief