

May 10, 2006

Room 4561

Mr. David Sommers
Senior Vice President and Chief Financial Officer
Netscout Systems, Inc.
310 Littleton Road
Westford, MA 01886

**Re: Netscout Systems, Inc.
Form 10-K for Fiscal Year Ended March 31, 2005
Filed June 6, 2005
Form 10-Q for Fiscal Quarter Ended December 31, 2005
Filed February 6, 2006
Form 8-K Filed January 25, 2006
File No. 000-26251**

Dear Mr. Sommers:

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

Sincerely,

Brad Skinner
Accounting Branch Chief