

Mail Stop 4561

March 18, 2008

Anil K. Singhal
Chief Executive Officer
Netscout Systems, Inc.
310 Littleton Road
Westford, MA 01886

**Re: Netscout Systems, Inc.
Form 10-K for Fiscal Year Ended March 31, 2007
Filed June 4, 2007
File No. 0-26251**

Dear Mr. Singhal:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief