

Mail Stop 4561

March 30, 2010

David P. Sommers  
Chief Financial Officer  
Netscout Systems, Inc.  
310 Littleton Road  
Westford, MA 01886

**Re: Netscout Systems, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2009  
File No. 000-26251**

Dear Mr. Sommers:

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,

Patrick Gilmore  
Accounting Branch Chief