

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

Mail Stop 3720

June 29, 2006

Via U.S. Mail and Fax

Mr. Nicholas C. Hindman, Sr. Senior Vice President and Chief Financial Officer Westell Technologies, Inc. 750 N. Commons Drive Aurora, IL 60504

Re: Westell Technologies, Inc.

Form 10-K for Fiscal Year Ended March 31, 2005

Filed June 14, 2005 File No. 0-27266

Dear Mr. Hindman:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director