



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 28, 2008

*By U.S. Mail and facsimile to (630) 375-4940*

Ms. Amy T. Forster  
Chief Financial Officer  
Westell Technologies, Inc.  
750 N. Commons Drive  
Aurora, IL 60504

**RE: Westell Technologies, Inc.  
Form 10-K for the year ended March 31, 2008  
and Document Incorporated by Reference  
Filed June 16, 2008  
File No. 000-27266**

Dear Ms. Forster:

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

Sincerely,

/s/ Robert Bartelmes

Robert Bartelmes  
Senior Financial Analyst