

December 22, 2011

**Via EDGAR & Overnight Delivery**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3628

Attn: Cecilia Blye, Chief, Office of Global Security Risk  
Pradip Bhaumik, Special Counsel, Office of Global Security Risk  
Barbara Jacobs, Assistant Director, Office of Corporation Finance

**Re: NetApp, Inc.**  
**Form 10-K for the Fiscal Year Ended April 29, 2011**  
**Filed June 23, 2011**  
**File No. 0-27130**

Ladies and Gentlemen:

As a follow up to my discussion with Mr. Bhaumik on December 21, 2011 regarding the timing of NetApp, Inc.'s (the "**Company**") response to your letter dated December 15, 2011 about the above-referenced filing, I write to confirm our understanding that the Company will either provide its response to the Staff's comment letter in writing during the first week of February 2012, or contact you at that time with a request for additional time to submit its response if necessary. If you have any questions, please call me at (650) 354-4110. Thank you for your assistance and happy holidays.

Sincerely,

/s/ Steve Bochner

Steve Bochner

Wilson Sonsini Goodrich & Rosati, P.C.

cc: Deanna Butler, Senior Director Legal, NetApp, Inc.