Mr. Jay C. Peterson Chief Financial Officer Forgent Networks, Inc. 108 Wild Basin Road Austin, TX 78746

Re: Forgent Networks, Inc.

Form 10-K for the Fiscal Year Ended July 31, 2007

Filed October 29, 2007

Form 10-Q for the Fiscal Quarter Ended April 30, 2007

Filed June 14, 2007 File No. 000-20008

Dear Mr. Peterson:

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