



DIVISION OF
CORPORATION FINANCE

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

February 14, 2011

Mr. Jacob Inbar
President and Chief Executive Officer
AML Communications, Inc.
1000 Avenida Acaso
Camarillo, California 93012

Re: AML Communications, Inc.
Form 10-K for the fiscal year ended March 31, 2010
Filed June 25, 2010
Form 10-Q for the quarterly period ended September 30, 2010
File No. 0-27250

Dear Mr. Inbar:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director