



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

Mail Stop 3030

April 2, 2010

Via Facsimile to (267) 803-1687 and U.S. Mail

Christopher E. Brown, Esq.
Vice President, General Counsel and Secretary
Finisar Corporation
200 Precision Road
Horsham, Pennsylvania 19044

Re: Finisar Corporation
Form 10-K for Fiscal Year ended April 30, 2009
Filed July 9, 2009
File No. 000-27999

Dear Mr. Brown:

We have completed our review of your Form 10-K for fiscal year ended April 30, 2009 and related filings and have no further comments at this time.

Sincerely,

Timothy Buchmiller
Senior Attorney