



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2011

Mr. Kurt Adzema  
Chief Financial Officer  
Finisar Corporation  
1389 Moffett Park Drive  
Sunnyvale, CA 34089

**Re: Finisar Corporation**  
**Form 10-K for the fiscal year ended April 30, 2010**  
**Filed July 1, 2010**  
**File No. 000-27999**

Dear Mr. Adzema:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief