



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 16, 2011

Via Mail and Facsimile

Jerry S. Rawls  
Chairman of the Board  
Finisar Corporation  
1389 Moffett Park Drive  
Sunnyvale, CA 94089

**Re: Finisar Corporation**  
**Form 10-K for the Fiscal Year Ended April 30, 2010**  
**Filed July 1, 2010**  
**File No. 000-27999**  
**Response Letter Filed May 2, 2011**

Dear Mr. Rawls:

We refer you to our comment letter dated March 17, 2011 regarding potential business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance