



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

February 12, 2018

Christopher E. Brown, Esq.
Executive Vice President & General Counsel
Finisar Corporation
1389 Moffett Park Drive
Sunnyvale, California 94809

Re: Finisar Corporation
Form 10-K for the Fiscal Year Ended April 30, 2017
Form 10-Q for the Fiscal Quarter Ended October 29, 2017
File No. 000-27999

Dear Mr. Brown:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery