



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 14, 2008

Mr. David Brant
Chief Financial Officer and Senior Vice President, Finance
Airspan Networks, Inc.
777 Yamato Road, Suite 310
Boca Raton, FL 33431
Facsimile: (561) 893-8671

Re: Airspan Networks, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 12, 2008
File No. 000-31031

Dear Mr. Brant:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Robert Bartelmes
Senior Financial Analyst