



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2011

Via U.S. Mail and Facsimile to: (408) 567-7001

Charles D. Kissner  
Chief Executive Officer  
Aviat Networks, Inc.  
5200 Great America Parkway  
Santa Clara, CA 95054

**Re: Aviat Networks, Inc.  
Form 10-K for the Year Ended July 2, 2010  
Filed September 9, 2010  
File Number 001-33278**

Dear Mr. Kissner:

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

Sincerely,

Larry Spigel  
Assistant Director