



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2010

Leonard Borow  
Chief Executive Officer and President  
Aeroflex Incorporated  
35 South Service Road  
Post Office Box 6022  
Plainview, New York 11803

**Re: Aeroflex Incorporated**  
**Form 10-K for the fiscal year ended June 30, 2010**  
**Filed September 2, 2010**  
**File No. 033-88878**

Dear Mr. Borow:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief