

Mail Stop 3561

July 31, 2008

Via Fax & U.S. Mail

Kevin J. Purcell  
Chief Financial Officer  
Herley Industries, Inc.  
101 North Pointe Blvd  
Lancaster, PA 17601

**Re: Herley Industries, Inc.  
Form 10-K for the year ended July 29, 2007  
Filed October 12, 2007  
File No. 000-05411**

Dear Mr. Purcell:

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

Sincerely,

Linda Cvrkel  
Branch Chief