

Mail Stop 3561

April 6, 2010

Via Fax & U.S. Mail

Mr. Anello C. Garefino
Chief Financial Officer
3061 Industry Drive
Lancaster, Pennsylvania 17603

**Re: Herley Industries, Inc.
Form 10-K for the year ended August 2, 2009
Filed October 19, 2009
File No. 000-05411**

Dear Mr. Garefino:

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

VIA FACSIMILE
(717) 735-8123