



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 6, 2009

Mr. Lawrence A. Sala  
Chief Executive Officer  
Anaren, Inc.  
6635 Kirkville Road  
East Syracuse, New York 13057

**Re: Anaren, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2008**  
**Filed September 15, 2008**  
**File No. 0-06620**

Dear Mr. Sala:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director