



DIVISION OF
CORPORATION FINANCE

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

November 24, 2010

Mr. Lawrence A. Sala
Chief Executive Officer and Chairman of the Board
Anaren, Inc.
6635 Kirkville Road
East Syracuse, New York 13057

Re: Anaren, Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
Filed June 30, 2010
Definitive Proxy Statement
Filed September 17, 2010
File No. 000-06620

Dear Mr. Sala:

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

Sincerely,

/s/ Paul Fischer for
Larry Spigel
Assistant Director