



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 25, 2006

Via U.S. Mail and Fax (602) 437-3781

Malcolm C. Persen
Chief Financial Officer
Radyne Corporation
3138 East Elwood Street
Phoenix, AZ 85034

**RE: Radyne Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 16, 2006**

**Form 10-Q for the quarters ended March 31 and June 30, 2006
File No. 0-11685**

Dear Mr. Persen:

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