



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 21, 2007

Via U.S. Mail and Fax

Mr. Patrick J. Harshman
President and Chief Executive Officer
Harmonic Inc.
549 Baltic Way
Sunnyvale, CA 94089

RE: **Harmonic Inc.**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 15, 2007

Form 10-Q for Fiscal Quarter Ended March 31, 2007
File No. 0-26906

Dear Mr. Harshman:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director