



DIVISION OF
CORPORATION FINANCE

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

Mrs. Sarah A. Dudash
Vice President and Chief Financial Officer
Harris Stratex Networks, Inc.
637 Davis Drive
Morrisville, NC 27560

September 26, 2008

**RE: Harris Stratex Networks, Inc.
Item 4.02 Form 8-K
Filed July 30, 2008
File No. 001-33278**

Dear Mrs. Dudash:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director