

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

DIVISION OF CORPORATION FINANCE

March 28, 2013

<u>Via E-mail</u> Michael A. Pangia President and Chief Executive Officer Aviat Networks, Inc. 5200 Great America Parkway Santa Clara, CA 95054

> Re: Aviat Networks, Inc. Form 10-K for the Fiscal Year Ended June 29, 2012 Filed September 4, 2012 File No. 1-33278

Dear Mr. Pangia:

We refer you to our comment letter dated February 27, 2013 regarding business contacts with Syria, Sudan and Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: Larry Spirgel Assistant Director Division of Corporation Finance