



DIVISION OF
CORPORATION FINANCE

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

March 23, 2011

Via U.S. Mail and Facsimile to: (408) 567-7001

Charles D. Kissner
Chief Executive Officer
Aviat Networks, Inc.
5200 Great America Parkway
Santa Clara, CA 95054

**Re: Aviat Networks, Inc.
Form 10-K for the Year Ended July 2, 2010
Filed September 9, 2010
File Number 001-33278**

Dear Mr. Kissner:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spiregel
Assistant Director