



DIVISION OF
CORPORATION FINANCE

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

May 30, 2014

Via E-mail

Mr. Edward J. Hayes, Jr.
Senior Vice President and Chief Financial Officer
Aviat Networks, Inc.
5200 Great America Parkway
Santa Clara, California 95054

Re: Aviat Networks, Inc.
Form 10-K for the Year Ended June 28, 2013
Filed September 23, 2013
File No. 1-33278

Dear Mr. Hayes:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Sincerely,

/s/ Terry French for

Larry Spigel
Assistant Director