Mail Stop 7010 December 15, 2005 via U.S. mail and facsimile Marty R. Kittrell Chief Financial Officer Andrew Corporation 10500 W. 153rd Street Orland Park, Illinois 60462 Re: Andrew Corporation Form 10-K for the Fiscal Year Ended September 30, 2004 Filed December 13, 2004 Forms 10-Q for the Fiscal Quarters Ended December 31, 2004, March 31, 2005 and June 30, 2005 File No. 0-21682 Dear Mr. Kittrell: We have completed our review of your Form 10-K and related filings and have no further comments at this time. If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or me, in her absence, at (202) 551-3255. Sincerely, Nili Shah Accounting Branch Chief ?? ?? ?? ?? UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010 DIVISION OF CORPORATION FINANCE