



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 12, 2007

**via U.S. mail and facsimile**

Ralph E. Faison  
President and Chief Executive Officer  
Andrew Corporation  
3 Westbrook Corporate Center, Suite 900  
Westchester, Illinois 60154

**RE: Andrew Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2006  
Filed December 13, 2006  
Form 10-Q for the Fiscal Quarters Ended December 31, 2006 and  
March 31, 2007  
File No. 1-14617**

Dear Mr. Faison:

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 in her absence, Jeanne Baker at (202) 551-3691, or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief