Mail Stop 3561

July 31, 2008

Via Fax & U.S. Mail

Kevin J. Purcell Chief Financial Officer Herley Industries, Inc. 101 North Pointe Blvd Lancaster, PA 17601

> Re: Herley Industries, Inc. Form 10-K for the year ended July 29, 2007 Filed October 12, 2007 File No. 000-05411

Dear Mr. Purcell:

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

Sincerely,

Linda Cvrkel Branch Chief