Mail Stop 3561

April 6, 2010

Via Fax & U.S. Mail

Mr. Anello C. Garefino Chief Financial Officer 3061 Industry Drive Lancaster, Pennsylvania17603

> Re: Herley Industries, Inc. Form 10-K for the year ended August 2, 2009 Filed October 19, 2009 File No. 000-05411

Dear Mr. Garefino:

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

VIA FACSIMILE (717) 735-8123