Via U.S. Mail and Fax Mr. Charles D. Kissner Chief Financial Officer Stratex Networks, Inc. 120 Rose Orchard Way San Jose, CA 95134

January 26, 2006

RE: Stratex Networks, Inc. Form 10-K for the fiscal year ended March 31, 2005 File No. 000- 15895

Dear Mr. Kissner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director

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

DIVISION OF CORPORATION FINANCE