

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

Mail Stop 3720

June 21, 2007

Via U.S. Mail and Fax

Mr. Patrick J. Harshman President and Chief Executive Officer Harmonic Inc. 549 Baltic Way Sunnyvale, CA 94089

RE: Harmonic Inc.

Form 10-K for Fiscal Year Ended December 31, 2006

Filed March 15, 2007

Form 10-Q for Fiscal Quarter Ended March 31, 2007

File No. 0-26906

Dear Mr. Harshman:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director