

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

Mr. Robin N. Dickson Chief Financial Officer Harmonic Inc. 549 Baltic Way Sunnyvale, CA 94089

May 12, 2009

Re: Harmonic Inc.

Form 10-K for the year ended December 31, 2008

Filed March 12, 2009 File No. 1- 000-25826

Dear Mr. Dickson:

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