

April 22, 2022

Sanjay Kalra
Chief Financial Officer
Harmonic Inc.
2590 Orchard Parkway
San Jose, California 95131

Year Ended December 31, 2021
2022

Re: Harmonic Inc.
Form 10-K for the
Filed February 28,
File No. 000-25826

Dear Mr. Kalra:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing