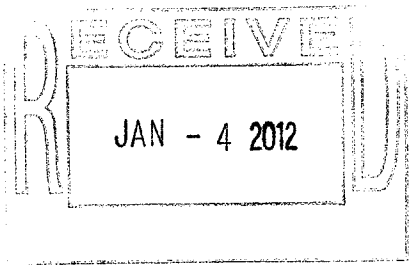


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December 14, 2011

Office of the Secretary,
PCAOB,
1666 K Street, N.W.,
Washington, D.C. 20006-2803

Re: Rulemaking Docket Matter No. 37: Concept Release on Auditor Independence and Audit Firm Rotation

The audit committee of Aviat Networks, Inc. appreciates the opportunity to provide comments on Concept Release on Auditor Independence and Audit Firm Rotation (the Release). We support PCAOB's focus on auditor's independence and its significance on the objectivity and professional skepticism applied by the audit firms in performing a quality audit. However, we strongly feel that mandatory audit firm rotation would not result in increased independence or professional skepticism. In fact, we believe it would result in significant burden on the companies without increased benefit to investors.

We believe that the quality of an audit depends on various factors such as the auditor's understanding of the industry and its specific accounting issues, understanding of the company's business, its experience with dealing in complex business transactions, strength of its own technical resources, international reach and consistent staffing levels. Obtaining technical expertise in an industry or on matters relating to specific company require significant time and resources on the part of the audit firms. Therefore, we believe that the quality of audit and service levels are lower in the initial years of audit and often improve over time as the auditors gain experience. Mandatory audit firm rotation and reduced tenure with a company may reduce the auditors grasp over these matters and may harm the quality of the audit.

The audit committee of each company is in charge of the selection of the audit firm. As a part of corporate governance, an audit committee spends a great deal of time in the selection of an auditor, maintaining regular communication with the audit firm ensuring independence and their annual evaluation with the management. The evaluation process usually involves assessing the technical expertise of the audit firm, their understanding of the company's business, level of service and reputation in the marketplace. The audit committee is also aware of the inspection and oversights performed by PCAOB over the audit firms and regularly review the reports and the findings published on these matters. Based on these, the audit committee is at full liberty to change an audit firm of a company if they feel they are no longer appropriate. In addition, we support the rules and requirements around inclusion of independent members within an audit committee and if needed, additional disclosures in the proxy statement around the audit committee's process on evaluation and selection of the audit firms. Based on their knowledge of the company's business and its complexities, we believe that the audit committee is the best judge for the selection of an audit firm to serve the company.

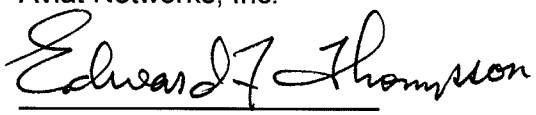
We believe that the changes instituted by the Sarbanes Oxley Act around internal controls, PCAOB's oversight on the audit practice, their inspections and findings, have led to significant improvements in the auditor's independence, objectivity and professional skepticism. In the Release, the Board has noted that there are multiple causes of audit failures and that there is no direct co-relation between the audit failures and the term of the audit firms. In our opinion, if a company operates in specialized industry, the availability of audit firms that can possess that industry's knowledge and provide services in all geographies is limited. As such, companies may be forced to engage with an audit firm with lesser experience simply to comply with this requirement. We believe that mandatory rotation would also have an adverse effect on the audit firms, as it kills competition. The audit firms are assured of the business until the end of the rotation period and therefore are not incentivized to provide any superior services. In fact, they may also be assured of repeat business in the next round of rotation if the company operates in specialized industry and the availability of audit firms to serve that industry is limited. In addition, we believe that the cost of audits will increase with mandatory rotation.

We strongly believe that in the past few years all companies have struggled to grow their business and allocate their limited resources amidst a tough economy. The current level of compliance required on the part of the company by way of management representations on maintenance and effectiveness of the internal control environment, auditor's assessment of effectiveness of internal controls is adequate. Companies can use their available resources (both personnel and financial) in areas such as review of internal processes, controls, compliance, fraud detection, improved governance, improvement in efficiencies, etc... instead of increased statutory compliance. Any additional burden caused on the company's resources to meet with the requirements of audit firm rotation may indirectly hamper company's growth prospects.

We respectfully request that the PCAOB take no further action to initiate mandatory audit firm rotation.

Sincerely,

Audit Committee of Board of Directors
Aviat Networks, Inc.



Ed Thompson
Chairman