



DIVISION OF
CORPORATION FINANCE

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

May 6, 2016

Via E-Mail

Alexandra D. Korry, Esq.
Sullivan & Cromwell LLP
125 Broad Street
New York, NY 10004

Re: Ruckus Wireless, Inc.
Schedule 14D-9 filed April 29, 2016
SEC File No. 005-87216

Dear Ms. Korry:

We have limited our review of the filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Schedule 14D-9

Treatment of Equity and Equity-Based Awards, page 5

1. To the extent not disclosed under Item 8 of your Schedule 14D-9, revise your disclosure to disclose the amount of consideration (whether cash proceeds or new securities) to be received by each director and officer in consideration for stock options and RSUs.

Certain Financial Forecasts, page 43

2. We note that the projected financial information included in this section has not been prepared in accordance with GAAP. Revise your disclosure to provide the reconciliation required under Rule 100(a) of Regulation G.

Alexandra D. Korry, Esq.
Sullivan & Cromwell LLP
May 6, 2016
Page 2

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company is in possession of all facts relating to the disclosure, it is responsible for the accuracy and adequacy of the disclosures it has made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny

Daniel F. Duchovny

Special Counsel

Office of Mergers and Acquisitions