



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 4, 2010

Via US Mail and Facsimile: (978) 250-2994

Daniel E. Smith
President and Chief Executive Officer
Sycamore Networks, Inc.
220 Mill Road
Chelmsford, MA 01824

Re: Sycamore Networks, Inc.
Form 10-K for Fiscal Year Ended July 31, 2009
Filed September 29, 2009
File No. 000-27273

Dear Mr. Smith:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spigel
Assistant Director