

Mail Stop 3720

February 9, 2006

Via U.S. Mail and Fax (510-777-7001)
Mr. Kirk Misaka
Chief Financial Officer
Zhone Technologies, Inc.
7001 Oakport Street
Oakland, CA 94621

Re: Zhone Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 16, 2005

Dear Mr. Misaka:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spirgel
Assistant Director