



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 22, 2008

Mr. Kirk Misaka
Chief Financial Officer
Zhone Technologies, Inc.
7001 Oakport Street
Oakland, California 94621

Re: Zhone Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 8, 2007

Forms 10-Q for Fiscal Quarters Ended September 30, 2007
File No. 0-32743

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,

Larry Spigel
Assistant Director