



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