



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 29, 2008

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

RE: Zhone Technologies
Form 10-K for the year ended December 31, 2007
Filed March 6, 2008
File No. 000-32743

Dear Mr. Misaka:

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

Sincerely,

Larry Spigel
Assistant Director

cc: via facsimile
Craig M. Garner
Latham & Watkins LLP