



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 22, 2017

Amit Khetan
Controller
DASAN Zhone Solutions, Inc.
7195 Oakport Street
Oakland, CA 94621

Re: DASAN Zhone Solutions, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 23, 2016
Form 10-Q for Fiscal Quarter Ended September 30, 2016
Filed November 14, 2016
File No. 000-32743

Dear Mr. Khetan:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications