



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2020

Thomas J. Cancro  
Chief Financial Officer  
DASAN ZHONE SOLUTIONS INC  
1350 South Loop Road, Suite 130  
Alameda, California 94502

**Re: DASAN ZHONE SOLUTIONS INC**  
**Form 10-K for the Year Ended December 31, 2019**  
**Form 8-K furnished May 7, 2020**  
**File No. 000-32743**

Dear Mr. Cancro:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing