



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