



DIVISION OF
CORPORATION FINANCE

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

February 15, 2022

Justin Ferguson
Chief Legal Officer
DZS Inc.
5700 Tennyson Parkway, Suite 400
Plano, TX 75024

Re: DZS Inc.
Registration Statement on Form S-3
Filed February 10, 2022
File No. 333-262634

Dear Mr. Ferguson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Don McDermett