



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 6, 2007

**VIA U.S. MAIL AND FAX (510) 438-5334**

Mr. Cory Sindelar  
Chief Financial Officer  
Ikanos Communications Inc.  
47669 Fremont Boulevard  
Fremont, CA 94538

**RE: Ikanos Communications Inc..**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 6, 2007**  
**File No. 0-51532**

Dear Mr. Sindelar:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director