



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

Mail Stop 3720

December 29, 2009

Mr. Cory Sindelar
Vice President and 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 28, 2008
Filed March 11, 2009
And Documents Incorporated Therein by Reference
File No. 000-51532

Dear Mr. Sindelar:

We have completed our review of your filing and have no further comments at this time.

Sincerely,
/s

Larry Spigel
Assistant Director