



DIVISION OF
CORPORATION FINANCE

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

January 15, 2015

Via E-mail

Andrew S. Hughes
Vice President, General Counsel & Corporate Secretary
Ikanos Communications, Inc.
47669 Fremont Boulevard
Fremont, CA 94538

Re: Ikanos Communications, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed January 6, 2015
File No. 000-51532

Dear Mr. Hughes:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director

cc: Via E-mail
Gabriella A. Lombardi
Pillsbury Winthrop Shaw Pittman LLP