



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

September 29, 2017

Timothy S. Jenks
President and Chief Executive Officer
NeoPhotonics Corporation
2911 Zanker Road
San Jose, CA 95134

Re: NeoPhotonics Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 16, 2017
Form 10-Q for Fiscal Quarter Ended June 30, 2017
Filed August 9, 2017
File No. 001-35061

Dear Mr. Jenks:

We have completed our review of your filings. 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,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications