



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

August 21, 2008

Mr. Dario Sacomani
Executive Vice President and Chief Financial Officer
Spancion, Inc.
915 DeGuigne Drive
Sunnyvale, California 94088

RE: Spancion, Inc.
Form 10-K for the year ended December 30, 2007
File No. 0-51666

Dear Mr. Sacomani:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief