



DIVISION OF
CORPORATION FINANCE

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

November 29, 2011

Via E-mail
John H. Kispert
President and Chief Executive Officer
Spancion Inc.
915 DeGuigne Drive
P.O. Box 3453
Sunnyvale, California 94088

Re: Spancion Inc.
Form 10-K for the fiscal year ended December 26, 2010
Filed February 23, 2011
File No. 001-34747

Dear Mr. Kispert:

This letter is to confirm that we completed our review of your filing on November 3, 2011. 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 filings 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director