



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 17, 2008

Mr. Maurice Castonguay
Chief Financial Officer
BigBand Networks, Inc.
475 Broadway Street
Redwood City, California 94063

RE: BigBand Networks, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 12, 2008
File No. 1-33355

Dear Mr. Castonguay:

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

Sincerely,

/s/ Larry Spigel
Assistant Director

cc: J. Robert Suffoletta, Esq.
Wilson Sonsini Goodrich & Rosati
Via facsimile: (650) 493-6811