



DIVISION OF
CORPORATION FINANCE

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

June 16, 2010

Chris King
Chief Financial Officer
MRV Communications, Inc.
20415 Nordhoff Street
Chatsworth, California 91311

Re: MRV Communications, Inc.
Form 10-K for the year ended December 31, 2008
Form 10-K for the year ended December 31, 2009
Amendment 1 to Form 10-K for the year ended December 31, 2009
File No. 001-11174

Dear Mr. King:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief