

Mail Stop 6010

December 3, 2007

VIA U.S. MAIL

Mr. Guy Avidan  
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, 2006  
Filed March 6, 2007  
File No. 001-11174**

Dear Mr. Avidan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant