

## 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