



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

July 30, 2010

Joseph A. Ferrara
Chief Executive Officer and President
Tollgrade Communications, Inc.
493 Nixon Road
Cheswick, PA 15024

Re: Tollgrade Communications, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 10, 2010
Definitive Proxy Statement
Filed April 9, 2010
File No. 0-27312

Dear Mr. Ferrara:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director