



DIVISION OF  
CORPORATION FINANCE

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

Mr. Mark A. Peters  
Executive Vice President and Chief Financial Officer  
tw telecom inc.  
10475 Park Meadows Drive  
Littleton, CO 80124

October 1, 2009

**Re: tw telecom inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 24, 2009**  
**File No. 001-34243**

Dear Mr. Peters:

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

Sincerely,

Larry Spigel  
Assistant Director