

Mail Stop 3720

July 27, 2006

Mr. Garry K. McGuire  
Chief Financial Officer  
Avaya Inc.  
211 Mount Airy Road  
Basking Ridge, NJ 07920

**Re: Avaya Inc.  
Form 10-K for Fiscal Year Ended September 30, 2005  
Filed December 13, 2005**

Dear Mr. McGuire:

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