



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2010

Henry H. Graham, Jr.  
Chief Executive Officer  
TNS, Inc.  
11480 Commerce Park Drive, Suite 600  
Reston, VA 20191

**Re: TNS, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**Forms 8-K Filed March 1, 2010 and May 3, 2010**  
**File No. 001-32033**

Dear Mr. Graham:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief