



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 28, 2006

**VIA U.S. MAIL AND FAX (630) 798-3799**

Mr. James Dite  
Vice President and Controller  
Tellabs, Inc.  
One Tellabs Center  
1415 W. Diehl Road  
Naperville, Illinois 60563

**Re: Tellabs, Inc.  
Form 10-K for Fiscal Year Ended December 30, 2005  
Filed March 14, 2006  
File No. 0-9692**

Dear Mr. Dite:

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

Sincerely,

/s/ Larry Spigel  
Assistant Director