



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 28, 2010

Mr. Robert W. Pullen
President and Chief Executive Officer
Tellabs, Inc.
One Tellabs Center
1415 West Diehl Road
Naperville, IL 60563

RE: Tellabs, Inc.
Form 10-K for the Fiscal Year Ended January 1, 2010
Filed March 1, 2010
Definitive Proxy Statement
Filed March 16, 2010
File No. 000-09692

Dear Mr. Pullen:

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

Sincerely,

Larry Spigel
Assistant Director