



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 3, 2008

James G. Mathews  
Vice President and Chief Financial Officer  
ADC Telecommunications, Inc.  
13625 Technology Drive  
Eden Prairie, Minnesota 55344-2252

**Re: ADC Telecommunications, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2007**  
**Filed December 18, 2007**  
**File No. 000-01424**

Dear Mr. Mathews:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director