



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 18, 2010

Mr. Robert E. Switz  
Chairman, President and Chief Executive Officer  
ADC Telecommunications, Inc.  
13625 Technology Drive  
Eden Prairie, MN 55344-2252

**RE: ADC Telecommunications, Inc.**  
**Form 10-KT for the transition period from November 1, 2008 to**  
**September 30, 2009**  
**Filed November 23, 2009**  
**File No. 000-01424**

Dear Mr. Switz:

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

Sincerely,

Larry Spigel  
Assistant Director