



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 6, 2009

Mr. Frank Plastina
Chief Executive Officer
Tekelec
5200 Paramount Parkway
Morrisville, North Carolina 27560

Re: Tekelec
Annual Report on Form 10-K for the fiscal year ended December 31, 2007
Filed February 27, 2008
File No. 0-15135

Dear Mr. Plastina:

We have completed our review of your annual report on Form 10-K for the fiscal year ended December 31, 2007, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

cc: Katherine Ashton, Esq.
Via Facsimile, 310-576-2200

