



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2011

Joseph A. Beatty  
President and Chief Executive Officer  
Telular Corporation  
311 South Wacker Drive, Suite 4300  
Chicago, IL 60606-6622

**Re: Telular Corporation**  
**Form 10-K for Fiscal Year Ended September 30, 2010**  
**Filed December 14, 2010**  
**Definitive Proxy Statement**  
**Filed December 20, 2010**  
**Form 10-Q for the quarter ended December 31, 2010**  
**Filed February 14, 2011**  
**File No. 000-23212**

Dear Mr. Beatty:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ John Harrington for

Assistant Director  
Larry Spigel

cc: Sent via facsimile to (202) 778-5500

Keir D. Gumbs, Esq.  
Covington & Burling LLP