



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