



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 15, 2009

James E. Matthews
Senior Vice President – Finance
ADTRAN, Inc.
901 Explorer Blvd.
Huntsville, AL 35806-2807

RE: ADTRAN, Inc.
Form 10-K for the year ended December 31, 2008
and Document Incorporated by Reference
Filed February 27, 2009
File No. 000-24612

Dear Mr. Matthews:

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

Sincerely,

/s/ Jay Knight

for Larry M. Spiegel
Assistant Director

cc: via facsimile to (404) 527-4198
Thomas Wardell
(McKenna Long & Aldridge LLP)