



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 11, 2008

Via U.S. Mail

Mr. Kenneth W. Fluke  
Senior Vice President and Chief Financial Officer  
Thomas & Betts Corporation  
8115 T & B Blvd.,  
Memphis, TN 38125

**RE: Thomas & Betts Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**Filed February 23, 2007**  
**File No. 001-04682**

Dear Mr. Fluke:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director