



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

July 30, 2010

Joseph A. Ferrara  
Chief Executive Officer and President  
Tollgrade Communications, Inc.  
493 Nixon Road  
Cheswick, PA 15024

**Re: Tollgrade Communications, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 10, 2010**  
**Definitive Proxy Statement**  
**Filed April 9, 2010**  
**File No. 0-27312**

Dear Mr. Ferrara:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director