



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 28, 2006

VIA U.S. MAIL AND FAX (630) 798-3799

Mr. James Dite
Vice President and Controller
Tellabs, Inc.
One Tellabs Center
1415 W. Diehl Road
Naperville, Illinois 60563

**Re: Tellabs, Inc.
Form 10-K for Fiscal Year Ended December 30, 2005
Filed March 14, 2006
File No. 0-9692**

Dear Mr. Dite:

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

Sincerely,

/s/ Larry Spigel
Assistant Director