



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

Mail Stop 3720

June 3, 2008

Mr. Timothy J. Wiggins  
Executive Vice President and Chief Financial Officer  
Tellabs, Inc.  
One Tellabs Center  
1415 West Diehl Road  
Naperville, IL 60563

**Re: Tellabs, Inc.**  
**Form 10-K for Fiscal Year Ended December 28, 2007**  
**Filed February 26, 2008**  
**And Documents Incorporated by Reference**  
**File No. 0-09692**

Dear Mr. Wiggins:

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

Sincerely,  
/s

Robert Bartelmes  
Senior Financial Analyst