



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

Mr. Franco Plastina
President and Chief Executive Officer
Tekelec
5200 Paramount Parkway
Morrisville, North Carolina 27560

**Re: Tekelec
Form 10-K for the Year Ended December 31, 2009
Filed February 25, 2010
File No. 000-15135**

Dear Mr. Plastina:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Kathleen Krebs for
Larry Spigel
Assistant Director

CC: Brian K. Feezel, Esq.
Via facsimile: (314) 259-2020