



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 15, 2009

James E. Matthews  
Senior Vice President – Finance  
ADTRAN, Inc.  
901 Explorer Blvd.  
Huntsville, AL 35806-2807

**RE: ADTRAN, Inc.  
Form 10-K for the year ended December 31, 2008  
and Document Incorporated by Reference  
Filed February 27, 2009  
File No. 000-24612**

Dear Mr. Matthews:

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

Sincerely,

/s/ Jay Knight

for Larry M. Spigel  
Assistant Director

cc: via facsimile to (404) 527-4198  
Thomas Wardell  
(McKenna Long & Aldridge LLP)