

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

November 4, 2024

Ulrich Dopfer Chief Financial Officer ADTRAN Holdings, Inc. 901 Explorer Boulevard Huntsville, AL 35806

> Re: ADTRAN Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-41446

Dear Ulrich Dopfer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance