



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2024

Ulrich Dopfer  
Chief Financial Officer  
ADTRAN Holdings, Inc.  
901 Explorer Boulevard  
Huntsville, Alabama 35806-2807

**Re: ADTRAN Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed on November 18, 2024**  
**File No. 333-283311**

Dear Ulrich Dopfer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Tim Gregg