

Mail Stop 3561

January 22, 2009

Kenneth D. Tuchman, Chief Executive Officer
TeleTech Holdings, Inc.
9197 South Peoria Street
Englewood, Colorado 80112

**Re: TeleTech Holdings, Inc.
Form 10-K for the Year Ended December 31, 2007
Filed July 16, 2008
File No. 1-11919**

Dear Mr. Tuchman:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: J. David Hershberger, Esq.
TeleTech Holdings, Inc.
Via Facsimile