



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 21, 2010

Mr. 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 Fiscal Year Ended December 31, 2009  
Filed February 22, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 12, 2010  
File No. 001-11919**

Dear Mr. Tuchman:

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

Sincerely,

Larry Spirgel  
Assistant Director