



May 11, 2007

Ms. Kristi Marrone  
Staff Accountant  
U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Washington, D.C. 20549

Re: TeleTech Holdings, Inc.  
Item 4.01 Form 8-K  
File 5/9/07  
File No. 0-21055

Dear Ms. Marrone:

We are in receipt of your letter dated May 10, 2007. We understand you are requesting us to amend our Item 4.01 Form 8-K referenced above as follows:

1. Please amend the second paragraph of the Form 8-K to cover the interim period from the date of the last audited financial statements to May 7, 2007, the date of declination to stand for re-election. See Item 304(a)(1)(IV) of Regulation S-K. Include a letter from former accountants addressing the revised disclosures in the amendment.

RESPONSE: We have amended the second paragraph of our Form 8-K to read as follows:

*During the two years ended December 31, 2006 and the quarter ended March 31, 2007 **and the period through May 9, 2007**, there were no disagreements between the Company and Ernst & Young on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure that, if not resolved to Ernst & Young's satisfaction, would have caused it to make reference to the matter in connection with its report on the Company's consolidated financial statements for the relevant year.*

Ernst & Young, LLP has reviewed the amended Form 8K/A and issued a letter addressing the revised disclosures which will be included as an Exhibit to the Form 8K/A. The Form 8-K/A along with the letter as Exhibit 16.1 will be filed with the Securities and Exchange Commission of even date herewith.

As you and I discussed this morning, we used the May 9, 2007 date rather than the May 7, 2007 date originally requested since we filed our Form 10-Q on May 9, 2007 and Ernst & Young completed the review of that interim period and Form 10-Q.

Please feel free to contact me at (303) 397-8190 should you have any questions about this response or need additional information.

Sincerely,

/s/ Christy T. O'Connor

Christy T. O'Connor  
Vice President & Assistant General Counsel  
TeleTech Holdings, Inc.  
9197 South Peoria Street  
Englewood, CO 80112

cc: John Troka, Interim Chief Financial Officer  
Alan Schutzman, General Counsel  
Ernst & Young, LLP