



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

February 22, 2007

Mail Stop 7010

By U.S. Mail and facsimile to (847) 689-1192

G. Gary Yetman
President and Chief Executive Officer
Coleman Cable, Inc.
1530 Shields Drive
Waukegan, Illinois 60085

**Re: Coleman Cable, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed February 8, 2006
File No. 333-138750**

Dear Mr. Yetman:

We have limited our review of your filing to those issues we have addressed in our comments below. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We restate prior comment 1 since you still have not disclosed the price that the selling stockholders will sell the shares at until they are listed.

Executive Compensation, page 48

2. Please reconcile your disclosure under Stock Incentive Plan on page 61 that the options awarded on October 11, 2006, will be exercisable at a price equal to their fair market value on the date of the grant, which you identify as being \$8.09 under the Black Scholes option-pricing model, with the disclosure immediately following in the table of Outstanding Equity Awards at Fiscal Year End and the statement in note 1 on page 63 that the options were issued with an exercise price of \$15, reflecting the price of the shares issued in the 2006 private placement.

Exhibit 5.1, Opinion of Mayer, Brown, Rowe & Maw LLP

3. We note that the legal opinion contemplates future sales by the selling shareholders “pursuant to the terms of the Registration Rights Agreement or similar agreement approved by the Company” Please submit a revised opinion of counsel that deletes this statement. We would not object to an opinion that contemplates the sale of shares pursuant to the registration statement.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

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We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Matt Franker, Staff Attorney, at (202) 551-3749 or me at (202) 551-3767 with any questions.

Sincerely,

Jennifer R. Hardy
Branch Chief

cc: James J. Junewicz (*via facsimile* 312/706-8157)
Mayer, Brown, Rowe & Maw LLP
71 South Wacker Drive
Chicago, Illinois 60606