



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2009

Room 7010

Richard N. Burger  
Chief Financial Officer, Executive Vice President, Secretary & Treasurer  
Coleman Cable, Inc.  
1530 Shields Drive  
Waukegan, Illinois 60085

**Re: Coleman Cable, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**File No. 001-33337**

Dear Mr. Burger:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief