



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 18, 2009

Nicol G. Graham  
Chief Financial Officer  
Houston Wire & Cable Company  
10201 North Loop East  
Houston, TX 77029

**Re: Houston Wire & Cable Company  
Form 10-K for the Fiscal-Year ended December 31, 2008  
Filed March 16, 2009  
File No. 000-52046**

Dear Mr. Graham:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant