

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

October 27, 2017

<u>Via E-mail</u> Nicol G. Graham Chief Financial Officer, Treasurer and Secretary Houston Wire & Cable Company 10201 North Loop East Houston, Texas 77029

> Re: Houston Wire & Cable Company Form 10-K for the Fiscal Year Ended December 31, 2016 Filed March 24, 2017 File No. 1-34361

Dear Mr. Graham:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James Senior Assistant Chief Accountant Office of Electronics and Machinery