

Mail Stop 6010

September 17, 2008

VIA U.S. MAIL

Mr. D. Beatty D'Alessandro
Senior Vice President and Principal Financial Officer
Graybar Electric Company, Inc.
34 North Meramec Avenue
St. Louis, Missouri 63105

**Re: Graybar Electric Company, Inc.
Form 10-K for the year ended December 31, 2007
File No. 000-00255**

Dear Mr. D'Alessandro:

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

Sincerely,

Angela Crane
Accounting Branch Chief