



DIVISION OF
CORPORATION FINANCE

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

April 28, 2011

Via U.S. Mail

Mr. Richard N. Burger
Chief Financial Officer
Coleman Cable, Inc.
1530 Shields Drive
Waukegan, Illinois 60085

**Re: Technology Research Corporation
Amendment No. 1 to Schedule TO-T
Filed on April 26, 2011
File No. 005-39762**

Dear Mr. Burger:

We have reviewed your amended filing and have the following comment.

Offer to Purchase

1. We reissue comment 4 of our prior letter. Please make the statements required by Item 1003(c)(3) and (4) of Regulation M-A with respect to the Purchaser and Coleman. The disclosure you cited in your response pertains to the directors and officers of Purchaser and Coleman. Refer to Item 3 of Schedule TO and Item 1003(b) of Regulation M-A.

Also, as requested in our prior letter, in responding to our comments, please provide a written statement from each filing person acknowledging that:

- the filing person is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the filing person may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via facsimile: (312) 558-5700
James J. Junewicz, Esq.
Winston & Strawn LLP