



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