



DIVISION OF  
CORPORATION FINANCE

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

July 17, 2008

*By U.S. mail and facsimile to (972) 562-3644*

Mr. Frank J. Bilban  
Vice President – Finance, Chief Financial Officer, Treasurer and Secretary  
Encore Wire Corporation  
1329 Millwood Road  
McKinney, TX 75069

**RE: Encore Wire Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**File No. 0-20278**

Dear Mr. Bilban:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief