



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4631

January 11, 2010

**Via U.S. mail and facsimile @ (972) 562-3644**

Daniel L. Jones  
President and Chief Executive Officer  
Encore Wire Corporation  
1329 Millwood Road  
McKinney Texas 75069

**RE: Encore Wire Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 10, 2009  
Definitive Proxy Statement on Schedule 14A filed on March 24, 2009  
File No. 000-20278**

Dear Mr. Jones:

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

Sincerely,

Pamela A. Long  
Assistant Director