



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 13, 2006

**via U.S. mail and facsimile**

Mr. Christopher F. Virgulak  
Executive Vice President and Chief Financial Officer  
General Cable Corporation  
4 Tesseneer Drive  
Highland Heights, KY 41076-9753

**RE: General Cable Corporation  
Form 10-K for the Fiscal Year ended December 31, 2005  
Filed March 15, 2006  
Form 10-K/A#1 for the Fiscal Year ended December 31, 2005  
Filed November 8, 2006  
File No. 001-12983**

Dear Mr. Virgulak:

We have completed our review of your Form 10-K and Form 10-K/A#1 and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739, or to the undersigned at (202) 551-3255.

Sincerely,

Nili Shah  
Accounting Branch Chief