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November 4, 2009

Securities Exchange Act of 1934, Section 12(h); Rule 12h-3 Securities Exchange Act of 1934, Section 13(a) Securities Exchange Act of 1934, Section 15(d)

VIA EMAIL (cflletters@sec.gov)

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: International Wire Group, Inc. – Commission File No. 000-51043

Dear Office of Chief Counsel:

On behalf of our client, International Wire Group, Inc., a Delaware corporation (the “Company”), we hereby request that the staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) confirm that it concurs in the Company’s view that the effectiveness of its registration statement on Form S-8 during the year ending December 31, 2009 in connection with the incorporation by reference therein of the Company’s Form 10-K for the year ended December 31, 2008, as filed with the Commission on March 12, 2009, would not preclude the Company from utilizing Rule 12h-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), to suspend its duty to file with the Commission current and periodic reports required by Sections 13(a) and 15(d) of the Exchange Act and the rules and regulations promulgated thereunder for the fiscal year in which the Company’s registration statement on Form S-8 became effective or were

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required to be updated pursuant to Section 10(a)(3) of the Securities Act of 1933, as amended (the "Securities Act"). Alternatively, we hereby request that the Commission use its discretionary authority under Section 12(h) of the Exchange Act to exempt the Company from the requirement to file its Quarterly Report on Form 10-Q for the quarter ended September 30, 2009 and its Annual Report on Form 10-K for the year ended December 31, 2009. Subject to the Staff's concurrence with the request set forth in this letter, the Company intends to file a Form 15 pursuant to Rule 12h-3 to discontinue its reporting obligation under Sections 13(a) and 15(d) of the Exchange Act prior to the filing deadline for its Quarterly Report on Form 10-Q for the quarter ended September 30, 2009.

Factual Background

The Company manufactures and markets wire products and its headquarters is located in Camden, New York. As of the date of this correspondence, the Company is current in all of its reporting requirements under the Exchange Act. On October 20, 2004, the Company emerged from bankruptcy and issued shares of common stock, par value \$.01 per share, of the Company (the "Company common stock") to certain of its former creditors and equityholders pursuant to exemptions under the Securities Act. In November 2004 the Company filed a registration statement on Form S-1 (Registration No. 333-120736) with the Commission registering secondary offerings of Company common stock by certain holders thereof (the "Form S-1"), and in connection therewith, filed a Form 8-A with the Commission to register the Company's common stock under Section 12(g) of the Exchange Act. The Form S-1 and related registration of the Company common stock under Section 12(g) of the Exchange Act were declared effective by the Commission on August 9, 2005, following which the Company began filing current and periodic reports in accordance with the Exchange Act. No sales of Company common stock have been made under the Form S-1 during fiscal year 2009. On October 22, 2009, the Company filed a post-effective amendment to its Form S-1, removing from registration any unsold Company common stock under the Form S-1. The Commission declared such amendment effective on October 27, 2009.

The Company common stock is currently quoted in the Pink OTC Markets under the symbol ITWG.PK. As of the date hereof, there are 9,986,202 shares of Company common stock outstanding, which are held of record by 37 holders. The Company common stock did not at any time trade on (i) a national securities exchange, (ii) the Nasdaq National Market System prior to the date that it became a national securities exchange or (iii) the OTC Bulletin Board. The Company common stock are the only securities of the Company registered or required to be registered under Section 12 of the Exchange Act. The Company has issued no class of securities other than the Company common stock which are subject to the requirements of Section 15(d) of the Exchange Act.

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On May 18, 2007, the Company filed a registration statement on Form S-8 (File No. 333-143083) with the Commission (the "Form S-8"). The Form S-8 registered 1,625,000 shares of the Company common stock authorized for issuance pursuant to the International Wire Group, Inc. 2006 Management Stock Option Plan (the "Management Stock Option Plan"), the International Wire Group, Inc. 2006 Stock Option Plan for Nonemployee Directors (the "Nonemployee Director Stock Option Plan") and that certain Nonqualified Stock Option Agreement, dated August 1, 2005, by and between the Company and William Lane Pennington (the "Pennington Agreement"). Prior to the date hereof, options were granted to purchase 1,062,000 shares of Company common stock under the Management Stock Option Plan, options were granted to purchase 115,500 shares of Company common stock under the Nonemployee Director Stock Option Plan and options were granted to purchase 25,000 shares of Company common stock under the Pennington Agreement. Currently, there are options outstanding under the Management Stock Option Plan to purchase 956,800 shares of Company common stock and options outstanding under the Nonemployee Director Stock Option Plan to purchase 115,500 shares of Company common stock. No options remain outstanding under the Pennington Agreement. The outstanding options under the Management Stock Option Plan are held by 30 members of management of the Company. The outstanding options under the Nonemployee Director Stock Option Plan are held by seven members of the board of directors of the Company. No sales of Company common stock have been made under the Form S-8 during fiscal year 2009. On November 4, 2009, the Company filed a post-effective amendment to its Form S-8, removing from registration any unsold securities under the Form S-8. The post-effective amendment to the Form S-8 was effective upon filing.

The Company also has outstanding 10% Secured Senior Subordinated Notes Due 2011 (the "Debt Securities"). The Debt Securities were issued upon the Company's emergence from bankruptcy to former creditors of the Company pursuant to exemptions under the Securities Act. The Debt Securities were not registered under Section 12 of the Exchange Act and were issued in a private placement exempt from registration under Section 4(2) of the Securities Act of 1933, as amended. None of the holders of the Debt Securities have any registration rights with respect to the Debt Securities. The Company has no reporting obligation pursuant to Section 12 or Section 15(d) of the Exchange Act with respect to the Debt Securities. In addition, neither the indenture governing the Secured Notes (the "Indenture") nor any documents related thereto require the Company to submit, provide or file reports under the Exchange Act with the Commission or the indenture trustee, and the Company will not do so on a voluntary basis.

During the late Spring and Summer of 2009 management became concerned over the estimated costs of compliance with the Company's filing requirements under the Exchange Act. Management believed that the Company and its

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stockholders receive little benefit from being a public company given its small size and the fact that there is limited trading in the Company common stock. After careful consideration, the Company's board of directors concluded that the benefits of remaining a public company were outweighed by the burdens and expenses associated therewith.

The Company intends to file a Form 15 to deregister the Company common stock under Section 12(g) of the Exchange Act. Pursuant to Rule 12g-4(a), deregistration of the Company's common stock under Section 12(g) of the Exchange Act is expected to be effective 90 days after the Company files and certifies on Form 15 that its common stock is held of record by fewer than 300 persons. However, under Rule 12g-4(b), the Company's duty to file any reports under Section 13(a) of the Exchange Act solely because of the registration of its common stock under Section 12(g) of the Exchange Act is suspended immediately upon the Company's filing of the certification on Form 15. In addition, subject to obtaining the relief sought in this letter, the Company intends to file the Form 15 to suspend immediately its duty to file reports under Section 15(d) of the Exchange Act pursuant to Rule 12h-3.

Notwithstanding the suspension of the Company's reporting obligation pursuant to Rule 12g-4(b), in the absence of obtaining the relief sought by this letter, Section 15(d) of the Exchange Act would continue to require the Company to file reports for the remainder of fiscal year 2009 because the Company's previously filed Form S-8 was automatically updated upon the incorporation therein of the Company's Annual Report on Form 10-K for the year ended December 31, 2008, as filed with the Commission on March 12, 2009.

Under Rule 12h-3(a) and (b), an issuer's duty under Section 15(d) of the Exchange Act to file reports under Section 13(a) of the Exchange Act is suspended immediately upon filing a Form 15 with the Commission if, with respect to the class of securities, the number of record holders is less than 300 persons and the issuer has filed all reports required by Section 13 for the shorter of its most recent three fiscal years and the portion of the current year preceding the filing of the Form 15, or the period since the issuer became subject to such reporting. As of the date hereof, the Company satisfies Rule 12h-3(a) and (b)'s requirements, because (i) there are 37 holders of record of the Company common stock and (ii) the Company has filed all reports required by Rule 12h-3(a) during the preceding three fiscal years and the portion of the current fiscal year through the date of this letter. However, Rule 12h-3(c) states that Rule 12h-3 is not available for any class of securities for a fiscal year in which a registration statement relating to that class becomes effective under the Securities Act or is required to be updated for purposes of Section 10(a)(3) of the Securities Act through a company's Exchange Act filings. In the absence of Rule 12h-3(c), upon the suspension of the Company's reporting obligations under Section 12(g) of the Exchange Act, the Company

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would qualify for the suspension of its Section 15(d) reporting obligations pursuant to Rule 12h-3.

Discussion

Rule 12g-4(a) under the Exchange Act provides that an issuer is entitled to terminate its registration of a class of securities under Section 12(g) of the Exchange Act if the issuer certifies to the Commission that such class of securities is held of record by less than 300 persons. The issuer's duty to file any reports required under Section 13(a) is suspended immediately upon the filing of the necessary certification on Form 15. Since the Company satisfies the requirements of Rule 12g-4(a), the Company would be eligible to deregister its common stock under Section 12(g) of the Exchange Act and to immediately suspend filing further reports under Section 13(a) of the Exchange Act.

Rule 12h-3(a) under the Exchange Act provides that, subject to the provisions of paragraphs (c) and (d) of the rule, an issuer's duty under Section 15(d) of the Exchange Act to file reports with respect to a class of securities specified in Rule 12h-3(b) shall be suspended immediately upon the filing of a Form 15, if the issuer has filed all reports required by Section 13(a) of the Exchange Act for the shorter of its most recent three fiscal years and the portion of the current year preceding the date of the filing. The Company has filed all required reports under Section 13(a) of the Exchange Act for the period specified in Rule 12h-3(a), and the Company common stock meets the criteria set forth in Rule 12h-3(b), in that the Company's common stock is held of record by less than 300 shareholders.

However, Rule 12h-3(c) provides that the relief provided under Rule 12h-3 is inapplicable to any class of securities for a fiscal year in which a registration statement relating to that class of securities became effective under the Securities Act, or is required to be updated pursuant to Section 10(a)(3) of the Securities Act. As such, a literal interpretation of Rule 12h-3(c) would prevent the Company from suspending its duty under Section 15(d) to file reports required by Section 13(a), despite satisfying Rule 12h-3(a) and (b), because the Company's latest Annual Report on Form 10-K for the year ended December 31, 2008 had the technical effect of updating the Form S-8.

The purpose of Rule 12h-3 is to permit a company to suspend its reporting obligations when its securities are held by a small number of persons. The Staff has repeatedly indicated that a literal reading of Rule 12h-3(c) is not always justified by public policy reasons. In the proposing release to revise Rule 12h-3, the Commission stated that the purpose of current and periodic reporting under Section 15(d) is "to assure a stream of current information about an issuer for the benefit of purchasers in the registered offering, and for the public, in situations where Section 13 of the Exchange Act would not otherwise apply" and that "this [Rule 12h-3(c)] limitation is in keeping with the philosophy reflected in Section 15(d) of the Exchange Act that generally the investing

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public should have available complete information about the issuer's activities at least through the end of the year in which it makes a registered offering." *See* Exchange Act Release No. 34-20263 (October 5, 1983) (the "Proposing Release"). *See also* Silverstar Holdings, Ltd. (available May 14, 2009); Questar Assessment Inc. (available June 13, 2008); SunCom Wireless Holdings, Inc. (available February 29, 2008); RARE Hospitality International, Inc. (available January 22, 2008); International Securities Exchange, Inc. (available January 3, 2008); Mail.com Business Messaging Services, Inc. (available March 27, 2000).

The Company submits that if Rule 12h-3(c)'s purpose is to give the investing public complete information about the issuer's activities through the end of the year in which the issuer makes an offering, requiring the Company to continue to report would not further that purpose since no sales have occurred under the Form S-1 or Form S-8 during fiscal year 2009.

In its Proposing Release, the Commission acknowledged that Congress recognized, with respect to Section 15(d) of the Exchange Act, that the benefits of current and periodic reporting by an issuer may not always be commensurate with the financial and administrative burdens imposed, particularly where smaller companies with a small number of public stockholders are involved. *See, e.g.,* Silverstar Holdings, Ltd. (available May 14, 2009); Questar Assessment, Inc. (available June 13, 2008); Planet Technologies, Inc. (available February 7, 2008).

The continued preparation of current and periodic reports would impose a financial burden on the Company and would involve significant management efforts. Such burdens and efforts are disproportionate to the number of record holders who are not employees, directors or affiliates of the Company, and disproportionate to the benefits to be derived given the limited trading activity in the Company common stock.

The Staff has granted no-action relief in a range of circumstances where the literal application of Rule 12h-3(c) would yield relatively little public benefit in light of the burdens on the issuer of compliance with reporting requirements under the Exchange Act. *See, e.g.,* Silverstar Holdings, Ltd. (available May 14, 2009); Questar Assessment, Inc. (available June 13, 2008); International Securities Exchange (available January 3, 2008); Bausch & Lomb Incorporated (available November 6, 2007); WaveRider Communications, Inc. (available March 31, 2006); Planet Technologies, Inc. (available February 7, 2008). Furthermore, the Staff has also concurred in allowing issuers to file a Form 15 notwithstanding that such issuers had effective registration statements that had been automatically updated during the current fiscal year. *See, e.g.,* Silverstar Holdings, Ltd. (available May 14, 2009); Bausch & Lomb Incorporated (available November 6, 2007); Summit Bank Corporation (available March 15, 2007).

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The Company acknowledges that, if on the first day of any subsequent fiscal year there are more than 300 holders of record of its common stock, the suspension of reporting obligations under Section 15(d) of the Exchange Act will lapse, and the Company will be required to resume periodic and current reporting under Section 15(d), as provided in Rule 12h-3.

Notwithstanding the withdrawal and termination of the registration statement for the Company's existing stock incentive plans, the current and future holders of options issued pursuant to such plans will not be disadvantaged by the absence of current and periodic reports under the Exchange Act. The holders of existing options are current officers, employees and directors of the Company. Such officers, employees and directors have access to information about the Company, and have the ability to ask questions of the Company's executive officers prior to making a decision to exercise any options. After the Company ceases to be a reporting company, the issuance of securities pursuant to the employee stock incentive plans will comply with Rule 701 of the Securities Act. Rule 701 exempts from the registration requirement under the Securities Act certain offers and sales of securities made under the terms of compensatory benefit plans and contracts relating to compensation by an issuer not subject to the reporting requirements of the Exchange Act. The Company's incentive plans satisfy the eligibility requirement of Rule 701, and upon the effectiveness of the Form 15 certification, the Company will become eligible as an issuer to utilize the exemption under Rule 701. *See* NewCity Communications, Inc. (available October 6, 1988). Securities issued under Rule 701 will be restricted securities as defined in Rule 144, as provided by Rule 701(g). The Company acknowledges, and will advise all of its optionholders that the resale of shares acquired upon the exercise of such options may only be resold pursuant to an effective registration statement under the Securities Act or pursuant to an exemption from registration under the Securities Act. *See, e.g.,* I.C. Isaacs & Company, Inc. (available August 13, 2008); Planet Technologies, Inc. (available February 7, 2008).

Conclusion

For the foregoing reasons, it is respectfully requested that the Staff confirm that it concurs with the Company's view that the effectiveness of the Form S-8 during the fiscal year ending December 31, 2009, will not preclude the Company from using Rule 12h-3 under the Exchange Act to suspend the Company's obligation to file current and periodic reports under Section 15(d) of the Exchange Act, including the suspension of its duty to file its Quarterly Report on Form 10-Q for the quarter ended September 30, 2009 and its Annual Report on Form 10-K for the year ended December 31, 2009. Alternatively, we request an exemption on behalf of the Company pursuant to Section 12(h) of the Exchange Act from the requirement to file such reports. If the relief requested above is granted, the Company will not be required under Section 13(a) or Section 15(d) of the

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Exchange Act or any other obligations of the Company to file reports with the Commission with respect to any of its securities.

Subject to the Staff's concurrence that it will not recommend enforcement action under the conditions stated in this letter, the Company will file a Form 15 certification requesting simultaneously (a) the termination of the registration of the Company common stock registered under Section 12(g) of the Exchange Act and (b) the suspension of its obligations to file current and periodic reports under Sections 13(a) and 15(d) of the Exchange Act.

If the Staff has any questions concerning this request or requires additional information, please contact me at (214) 746-7738 or via email at scott.cohen@weil.com. If the Staff disagrees with any of the statements expressed herein, we respectfully request the opportunity to discuss such issues with the Staff prior to the issuance of any written response to this letter. Thank you in advance for your consideration of this matter. In accordance with footnote 68 of SEC Release No. 33-7427 (July 1, 1997), we are transmitting a copy of this letter by email.

Very truly yours,

/s/ R. Scott Cohen

R. Scott Cohen