

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-7010

October 15, 2009

Room 7010

Richard N. Burger Chief Financial Officer, Executive Vice President, Secretary & Treasurer Coleman Cable, Inc. 1530 Shields Drive Waukegan, Illinois 60085

Re: Coleman Cable, Inc.

Form 10-K for Fiscal Year Ended December 31, 2008 Form 10-Q for the Fiscal Quarter Ended June 30, 2009

File No. 001-33337

Dear Mr. Burger:

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 Accounting Branch Chief