

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