

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

Mail Stop 7010

July 9, 2008

## Via U.S. mail and facsimile

Mr. Gray G. Benoist Chief Financial Officer Belden Inc. 7701 Forsyth Boulevard, Suite 800 St. Louis, Missouri 63105

RE: Form 10-K for the fiscal year ended December 31, 2007

Form 10-Q for the period ended March 30, 2008

Schedule 14A filed on April 16, 2008

File No. 1-12561

## Dear Mr. Benoist:

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

If you have any further questions regarding our review of your filings, please direct them to Jessica Kane, Staff Attorney, at (202) 551-3235 or, in her absence, Brigitte Lippmann, Senior Attorney at (202) 551-3713 regarding legal matters. Please contact Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, the undersigned at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker Accounting Branch Chief