



DIVISION OF
CORPORATION FINANCE

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

January 17, 2012

Via Facsimile

Mr. Henk Derksen
Senior Vice President, Finance and Chief Financial Officer
Belden Inc.
7733 Forsyth Boulevard, Suite 800
St. Louis, MO 63105

RE: Belden Inc.
Form 10-K for the Year ended December 31, 2010
Filed February 25, 2011
File No. 1-12561

Dear Mr. Derksen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Gordon for

John Hartz
Senior Assistant Chief Accountant