



DIVISION OF
CORPORATION FINANCE

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

June 19, 2006

via U.S. mail and facsimile

Neil Wilkin, Jr.
Chief Executive Officer
Optical Cable Corporation
5290 Concourse Drive
Roanoke, Virginia 24019

**RE: Optical Cable Corporation
Form 10-K for the Fiscal Year Ended October 31, 2005
Form 10-Q for the Fiscal Quarter Ended January 31, 2006
File No. 0-27022**

Dear Mr. Wilkin:

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

Sincerely,

Nili Shah
Accounting Branch Chief