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**Via EDGAR and Facsimile**

August 11, 2008

Mr. Terence O'Brien, Accounting Branch Chief  
Ms. Tracey Houser, Staff Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
1 Station Place, N.E., Stop 7010  
Washington, D.C. 20549

**RE: Optical Cable Corporation  
Form 10-K for the Fiscal Year Ended October 31, 2007  
Filed January 29, 2008  
Forms 10-Q for the Fiscal Quarters Ended January 31, 2008 and  
April 30, 2008  
File No. 0-27022**

Dear Mr. O'Brien and Ms. Houser:

Thank you for your letter dated July 14, 2008 with respect to Optical Cable's Form 10-K for the Fiscal Year Ended October 31, 2007 and Optical Cable's Forms 10-Q for the Fiscal Quarters Ended January 31, 2008 and April 30, 2008. This letter has been submitted by facsimile and by EDGAR. A hard copy has been sent by overnight courier for delivery on August 12, 2008.

As requested, Optical Cable hereby acknowledges the following:

- Optical Cable is responsible for the adequacy and accuracy of the disclosure in its filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- Optical Cable 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 appreciate your assistance in review of Optical Cable's periodic filings and look forward to hearing from you.

Sincerely,

OPTICAL CABLE CORPORATION

/s/ Tracy G. Smith

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Tracy G. Smith  
Senior Vice President and  
Chief Financial Officer



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