

October 12, 2006

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Timothy J. O'Donovan
Chief Executive Officer
Wolverine World Wide, Inc.
9341 Courtland Drive
Rockford, Michigan 49351

Re: Form 10-K for the year ended December 31, 2005
Filed March 15, 2006
File No. 1-06024

Dear Mr. O'Donovan:

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

Sincerely,

William Choi
Accounting Branch Chief