

September 29, 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 reviewed your responses to our prior comments on the above referenced filing as set forth in your letter dated September 19, 2006 and have the following additional comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Form 10-K for the year ended December 31, 2005

Appendix A. Financial Statements

Consolidated Statements of Stockholders' Equity and Comprehensive Income, page 2

1. We note your response to comment 1 in our letter dated September 6, 2006 and understand that the treasury shares were issued to fund a portion of your stock split. However, it is still unclear to us why your accounting treatment is appropriate under GAAP and why the charge to additional paid-in capital should represent the amount of previous repurchases over par value on the same class of stock. Please tell us what authoritative guidance supports your accounting

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treatment if paragraph 12 of APB 6 is not relevant by analogy. In addition, please tell us what the effect would be if you applied APB 6.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provide any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding these comments, please direct them to John Cannarella, Staff Accountant, at (202) 551-3337. In his absence, direct your questions to William Thompson at (202) 551-3334. Any other questions may be directed to me at (202) 551-3716.

Sincerely,

William Choi  
Accounting Branch Chief