

Mail Stop 3561

April 12, 2007

Stephen M. Lynch, Esq.  
Robinson, Bradshaw & Hinson, P.A.  
One Independence Center  
101 North Tryon Street, Suite 1900  
Charlotte, NC 28246-1900

**Re: Wellco Enterprises, Inc.  
Amended Preliminary Proxy Statement on Schedule 14A  
Filed March 22, 2007  
File No. 1-05555**

Dear Mr. Lynch:

We have completed our review of your amended PREM 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director