



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

December 1, 2008

Mr. Thomas W. Florsheim, Jr.  
Chief Executive Officer  
Weyco Group, Inc.  
333 W. Estabrook Boulevard,  
P.O. Box 1188  
Milwaukee, WI 53201

**Re: Weyco Group, Inc.**  
**Form 10-K**  
**Filed March 13, 2008**  
**File No. 000-09068**

Dear Mr. Florsheim:

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

Sincerely,

John Reynolds  
Assistant Director