



DIVISION OF  
CORPORATION FINANCE

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

*Via U.S. Mail and Facsimile (770/206-4260)*

Mail Stop 4631

March 16, 2010

Robert Barker  
Executive Vice President and General Counsel  
Mueller Water Products, Inc.  
600 Northpark Town Center  
1200 Abernathy Road N.E. Suite 1200  
Atlanta, Georgia 30328

**Re: Mueller Water Products, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2009**  
**Filed November 24, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed December 16, 2009**  
**File No. 001-32892**

Dear Mr. Barker:

We have completed our review of your Form 10-K for the fiscal year ended September 30, 2009 and related filings and have no further comments at this time.

Sincerely,

Jay Ingram  
Legal Branch Chief