



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2024

Steven Heinrichs  
Chief Financial Officer  
Mueller Water Products, Inc.  
1200 Abernathy Road N.E.  
Suite 1200  
Atlanta, GA 30328

**Re: Mueller Water Products, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2023**  
**Filed December 14, 2023**  
**File No. 001-32892**

Dear Steven Heinrichs:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing