



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Stop 7010

April 20, 2007

Via U.S. mail and facsimile

Mr. James E. Deason
Senior Vice President, Chief Financial Officer and Corporate Secretary
Wolverine Tube, Inc.
200 Clinton Avenue West, Suite 1000
Huntsville, AL 35801

Re: Wolverine Tube, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 3, 2007
File No. 001-12164

Dear Mr. Deason:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your filing in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. We note that you have issued preferred stock and plan to effect a rights offering. We also note that you are proposing to increase the authorized common stock so as to have sufficient authorized shares of common stock to effect the conversion of the preferred stock and the rights offering. Please revise your proxy statement to disclose the information required by Item 11 of Schedule 14A, including Item 13(a) information as required by Item 11(e) of Schedule 14A, with respect to the issuance of the preferred stock and the rights offering. Please refer to Item 11(e) of Schedule 14A and Note A to Schedule 14A.

* * * *

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Exchange Act and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from your company acknowledging that:

- Your company is responsible for the adequacy and accuracy of the disclosure in your filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking action with respect to your filing; and
- Your company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Andrew Schoeffler, Staff Attorney, at (202) 551-3748 or, in his absence, the undersigned at (202) 551-3767 with any questions.

Sincerely,

Jennifer Hardy
Branch Chief

Mr. James E. Deason
Wolverine Tube, Inc.
April 20, 2007
Page 3

cc: Mr. Michael D. Waters
Balch & Bingham LLP
1901 Sixth Avenue North, Suite 2600
Birmingham, AL 35203