



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 4, 2009

Mr. David A. Owen
Sr. VP, CFO and Secretary, Wolverine Tube, Inc
200 Clinton Avenue West, Suite 1000
Huntsville, AL 35801

**RE: Form 8-K Item 4.01 filed July 27, 2009
File No. 1-12164**

Dear Mr. Owen:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker
Staff Accountant