



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 12, 2016

Via E-mail

John Wittkowske  
Chief Financial Officer  
Weyco Group, Inc.  
333 W. Estabrook Boulevard, P. O. Box 1188  
Milwaukee, WI 53201

**Re: Weyco Group, Inc.  
Annual Report on Form 10-K  
Filed March 10, 2016  
File No. 000-09068**

Dear Mr. Wittkowske:

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,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel, and Mining