



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

DIVISION OF
CORPORATION FINANCE

April 3, 2019

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Nathan E. Fagre
General Counsel
Spectrum Brands, Inc.
3001 Deming Way
Middleton, Wisconsin 53562

**Re: Spectrum Brands, Inc.
Registration Statement on Form S-1
Filed August 9, 2017
File No. 333-219844**

Dear Mr. Fagre:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Please contact Heather Percival at 202-551-3498 with any questions.

Sincerely,

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Raphael M. Russo, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison LLP
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