



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2020

Jeremy W. Smeltser  
Chief Financial Officer  
Spectrum Brands Holdings, Inc.  
3001 Deming Way  
Middleton, WI 53562

**Re: Spectrum Brands Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2019**  
**Filed November 15, 2019**

Dear Mr. Smeltser:

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