



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

July 13, 2009

J. Patrick Robinson  
Chief Financial Officer  
Newell Rubbermaid, Inc.  
Three Glenlake Parkway  
Atlanta, Georgia 30328

**Re: Newell Rubbermaid, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Form 14A Filed April 3, 2009  
File No. 1-9608**

Dear Mr. Robinson:

We have completed our review of your Form 10-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 Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

Terence O'Brien  
Accounting Branch Chief