



DIVISION OF
CORPORATION FINANCE

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

April 22, 2011

Mr. Juan R. Figueroa
Chief Financial Officer
Newell Rubbermaid Inc.
Three Glenlake Parkway
Atlanta, GA 30328

**Re: Newell Rubbermaid Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 1, 2011
Response Letter Dated April 19, 2011
File No. 1-09608**

Dear Mr. Figueroa:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

W. John Cash
Branch Chief