

Mail Stop 3561

January 13, 2010

Ian G.H. Ashken  
Vice President and Chief Financial Officer  
Jarden Corporation  
555 Theodore Fremd Avenue  
Rye, New York 10580

**Re: Jarden Corporation  
Form 10-K for the Year Ended December 31, 2008  
Filed February 23, 2009  
File No. 1-13665**

Dear Mr. Ashken:

We have completed our review of your annual report on Form 10-K and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Mitchell D. Hollander, Esq.  
Kane Kessler, P.C.  
Via Facsimile