



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2010

Mr. John F. Lundgren  
Chairman and Chief Executive Officer  
Stanley Black & Decker, Inc.  
1000 Stanley Drive  
New Britain, Connecticut 06053

**RE: The Stanley Works, Inc.  
Form 10-K for the fiscal year ended January 2, 2010  
Filed February 22, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 26, 2010  
File No. 001-5224**

Dear Mr. Lundgren:

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

Sincerely,

Jay Ingram  
Legal Branch Chief

cc: Don Allan, Chief Financial Officer (*via facsimile at (877) 871-1966*)