



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2019

Donald Allan, Jr.  
Executive Vice President and Chief Financial Officer  
Stanley Black & Decker, Inc.  
1000 Stanley Drive  
New Britain, CT 06053

**Re: Stanley Black & Decker, Inc.**  
**Form 10-K for Fiscal Year Ended December 29, 2018**  
**Filed February 26, 2019**  
**Form 8-K Filed January 22, 2019**  
**File No. 001-05224**

Dear Mr. Allan:

We have completed our review of your filings. 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 and  
Construction