



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

Mail Stop 7010

February 23, 2009

**Via U.S. mail and facsimile**

Mr. E.V. Goings  
Chief Executive Officer  
Tupperware Brands Corporation  
14901 South Orange Blossom Trail  
Orlando, FL 32837

**RE: Form 10-K for the fiscal year ended December 29, 2007  
Form 10-Q for the period ended September 27, 2008  
Definitive Proxy Statement Filed March 27, 2008  
File No. 001-11657**

Dear Mr. Goings:

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

You may contact Hagen Ganem, Attorney, at (202) 551-3330 or, in his absence, Pamela Long, Assistant Director, at (202) 551-3760 if you have any questions regarding legal matters. If you have any questions regarding comments on the financial statements and related matters, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief