



DIVISION OF
CORPORATION FINANCE

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

February 28, 2019

Michael Poteshman
Chief Financial Officer
TUPPERWARE BRANDS CORP
14901 South Orange Blossom Trail
Orlando, Florida

Re: TUPPERWARE BRANDS CORP
Form 10-Q For The Thirteen Weeks Ended September 30, 2018
Filed November 2, 2018
File No. 001-11657

Dear Mr. Poteshman:

We have reviewed your January 9, 2019, response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 21, 2018, letter.

Form 10-Q for the Thirteen Weeks Ended September 30, 2018

Note 1. Summary of Significant Accounting Policies - Revenue Recognition and Note 3. Promotional Cost, page 7

1. We have read your response to comment 1 from our letter dated December 21, 2018. With reference to ASC 606-10-32-25 through 27 and ASC 606-10-25-19, please address the following:
 - Explain how you determine the nature and dollar amount of the promotional offers you offer to your independent sales force, including whether specific promotional offers relate to specific goals or targets;
 - For promotional offers related to fulfilling specific goals for adding sales force members, party attendance and other “business building endeavors”, explain in greater detail how the benefit(s) received are distinct within the context of the contract from

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your sale of goods to your independent sales force. In this regard, it is unclear whether there are benefits for these services distinct from the additional sales made by the same sales team members. For example, it appears the sales force member who increased party attendance would make the sale to the party attendees, and Tupperware does not control the promotional services. Also, explain how you determine the fair value of the distinct service; and

- Define “targeted organization sales”. Clarify whether you offer cash or product awards for the attainment of targeted organizational sales. Explain how you determined that the benefit received by you is distinct within the context of the contract from your sale of goods.

You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction