

Mail Stop 6010

February 1, 2008

Daniel Sescleifer  
Chief Financial Officer  
Energizer Holdings, Inc.  
533 Maryville University Drive  
St. Louis, Missouri 63141

**Re: Energizer Holdings, Inc.  
Form 10-K for the fiscal year ended September 30, 2007  
Filed November 29, 2007  
File No. 001-15401**

Dear Mr. Sescleifer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief