



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

February 26, 2010

Daniel J. 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, 2009**  
**Filed November 25, 2009**  
**File No. 1-15401**

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 Cascio  
Accounting Branch Chief