



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 20, 2007

**via U.S. mail and facsimile**

Mr. Patrick J. Dyson  
Chief Financial Officer  
Spear & Jackson, Inc.  
12012 Southshore Boulevard, Suite 103  
Wellington, FL 33414

**RE: Spear & Jackson, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2006  
Filed January 16, 2007  
File No. 000-32013**

Dear Mr. Dyson:

We have completed our review of this filing and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief