

Mail Stop 6010

January 11, 2008

Michael D. Mangan
Chief Financial Officer
The Black & Decker Corporation
701 East Joppa Road
Towson, MD 21286

**Re: The Black & Decker Corporation
Annual Report on Form 10-K for the fiscal year ended December 31, 2006
File No. 333-03593**

Dear Mr. Mangan:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2006 and related filings and do not, at this time, have any further comments.

Sincerely,

Tim Buchmiller
Senior Attorney

cc (via fax): Charles E. Fenton, Esq.