



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 2, 2009

Stephen F. Reeves
Senior Vice President and Chief Financial Officer
The Black & Decker Corporation
701 East Joppa Road
Towson, Maryland 21286

Re: The Black & Decker Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed on February 17, 2009
File No. 333-03593

Dear Mr. Reeves:

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