



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2025

Marilu Brassington  
Interim Chief Accounting Officer  
Scepter Holdings, Inc. NV  
2278 Monitor St  
Dallas, Texas 75207

**Re: Scepter Holdings, Inc. NV**  
**Registration Statement on Form 10-12G**  
**Filed September 18, 2024**  
**File No. 000-56689**

Dear Marilu Brassington:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Steven Davis