



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

April 6, 2017

Via E-mail

Douglas L. Martin  
Executive Vice President and Chief Financial Officer  
Spectrum Brands Holdings, Inc.  
3001 Deming Way  
Middleton, Wisconsin 53562

**Re: Spectrum Brands Holdings, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2016  
Filed November 17, 2016  
File No. 1-34757**

**SB/RH Holdings, LLC  
Form 10-K for the Fiscal Year Ended September 30, 2016  
Filed November 17, 2016  
File No. 333-192634-03**

Dear Mr. Martin:

We have completed our review of your filings. 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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery