



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 22, 2011

Mr. Juan R. Figueroa  
Chief Financial Officer  
Newell Rubbermaid Inc.  
Three Glenlake Parkway  
Atlanta, GA 30328

**Re: Newell Rubbermaid Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed March 1, 2011  
Response Letter Dated April 19, 2011  
File No. 1-09608**

Dear Mr. Figueroa:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

W. John Cash  
Branch Chief