

Mail Stop 3561

June 6, 2006

Mr. Kris J. Kelley  
Executive Vice President and Chief Financial Officer  
Playtex Products, Inc.  
300 Nyala Farms Road  
Westport, CT 06880

**Re: Playtex Products, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 14, 2006**  
**File No. 1-12620**

Dear Mr. Kelley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George Ohsiek  
Branch Chief