



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 2, 2009

Via U.S. Mail and facsimile to (915) 225-8001

Mr. Gerald J. Rubin  
Chief Executive Officer  
Helen of Troy Limited  
1 Helen of Troy Plaza  
El Paso, TX 79912

**Re: Helen of Troy Limited**  
**Form 10-K for the fiscal year ended February 29, 2008**  
**Filed May 13, 2008**  
**File No. 001-14669**

Dear Mr. Rubin:

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

Sincerely,

/s/Larry Spigel  
Assistant Director