



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 1, 2007

Mr. Robert H. Barghaus  
Vice President and Chief Financial Officer  
Blyth, Inc.  
One East Weaver Street  
Greenwich, Connecticut 06831

**RE: Form 10-K for the Fiscal Year ended January 31, 2006  
Forms 10-Q for the Fiscal Quarters ended April 30, 2007, July, 31, 2007  
and October 31, 2007  
File No. 1-13026**

Dear Mr. Barghaus:

We have reviewed your response letter dated February 15, 2007 and have the following additional comments. If you disagree with a comment, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended January 31, 2006

General

1. Where a comment below requests additional disclosures or other revisions to be made, please show us in your response what the revisions will look like. These revisions should be included in your future filings, including your interim filings where applicable.

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Critical Accounting Policies, page 25

2. We have reviewed your response to comments four and five and have the following additional comments.
  - Given the small cushion between the assumed fair value and the carrying value of your Catalog & Internet, Wholesale Premium and Sterno segment assets, please disclose in your revised critical accounting policies your assumptions regarding cash flows, capital expenditures and the terminal value multipliers for these segments.
  - Please expand your disclosure to clarify whether the decrease in fair value of the Catalog & Internet, Wholesale Premium and Sterno segment assets resulting from an assumed 1% increase in the discount rate and 1% decrease in the revenue growth would have resulted in the estimated fair value of these reporting units to be less than their carrying values and thus require you to perform the second step of the impairment test.
  - In addition, please address the following:
    - You reduced your assumed revenue growth rate for the Catalog and Internet segment from 3.0% in 2005 to 2.8% in 2006. Disclose the basis for a 2.8% revenue growth rate in 2006 given that revenue in this segment declined from \$197.5 million in 2005 to \$187.3 million in 2006.
    - Based on the sensitivity of modifications to the revenue growth rate on terminal values under the market multiple valuation approach, please disclose the multiple of EBITDA used in your goodwill impairment analyses in 2005, 2006 and 2007. Please also disclose in a comprehensive manner the economic basis for the EBITDA multiple selected and the reasons for changes to the EBITDA multiples, if any.
    - Disclose why you reduced the discount rate for your Walter Drake trade name from 16% in 2005 to 15% in 2006. Please also disclose why you assume a royalty rate of 2.5% for this trade name, but only 2% for the other two trade names.

Financial Statements

Consolidated Statements of Earnings, page 35

3. We have reviewed your response to comment six. Please include the loss from the sale of Impact Plastics in 2006 within operating profit in future filings based on the guidance of paragraph 45 of SFAS 144.

Robert H. Barghaus  
Blyth, Inc.  
March 1, 2007  
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Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Branch Chief