



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

Mail Stop 7010

April 13, 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 completed our review of your Form 10-K reports and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Branch Chief