



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

Mail Stop 7010

March 30, 2009

Mr. Robert H. Barghaus
Vice President and CFO
Blyth, Inc.
One East Weaver Street
Greenwich, CT 06831

**RE: Form 10-K for the fiscal year ended January 31, 2008
Forms 10-Q for the periods ended April 30, 2008, July 31, 2008, and
October 31, 2008
Schedule 14A filed April 21, 2008
File No. 1-13026**

Dear Mr. Barghaus:

We have reviewed your response letters dated March 16, 2009 and March 23, 2009 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. Where indicated, we think you should revise your document in response to these comments. If you disagree, 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. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

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, 2008

Financial Statements

General

1. We note your response to prior comment 1 in our letter dated March 5, 2009. Regarding the annual incentive trips and bonuses which are recorded as compensation within selling expense, please disclose in future filings the related amounts for each period presented to provide comparability among registrants who may include such expenses within cost of goods sold.

FORM 10-Q FOR THE PERIOD ENDED OCTOBER 31, 2008

Financial Statements

Note 2 – Business Acquisitions, page 8

2. We note your response to prior comment 3 in our letter dated March 5, 2009. Given the significant management judgment involved in determining that you control ViSalus despite the fact that you do not have a majority voting interest, please expand your disclosures to highlight the information you provided in this response as well as your response to prior comment 16 in our letter dated January 28, 2009. To the extent that ViSalus's revenues and expenses impact the trends of your post-acquisition consolidated results, disclose and discuss ViSalus's results.

* * * *

As appropriate, please amend your filing and respond to these comments within 10 business days, or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. 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 supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

Mr. Robert H. Barghaus
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March 30, 2009
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You may contact Errol Sanderson, Financial Analyst, at (202) 551-3746 or, in his absence, Pamela Long, Assistant Director, at (202) 551-3760 if you have any questions regarding legal or disclosure matters. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker
Accounting Branch Chief