



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2022

Donald Allan, Jr.  
Chief Financial Officer  
Stanley Black & Decker, Inc.  
1000 Stanley Drive  
New Britain, Connecticut 06053

**Re: Stanley Black & Decker, Inc.**  
**Form 10-K for the Fiscal Year Ended January 2, 2021**  
**Filed February 18, 2021**  
**File No. 001-05224**

Dear Mr. Allan, Jr.:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing