



DIVISION OF  
CORPORATION FINANCE

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

January 8, 2024

Patrick Hallinan  
Executive Vice President and Chief Financial Officer  
Stanley Black & Decker, Inc.  
1000 Stanley Drive  
New Britain CT 06053

**Re: Stanley Black & Decker, Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**File No. 001-05224**

Dear Patrick Hallinan:

We have completed our review of your filings. 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