

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

October 21, 2024

Jeremy Smeltser Chief Financial Officer Spectrum Brands Holdings, Inc. 3001 Deming Way Middleton, WI 53562

> Re: Spectrum Brands Holdings, Inc. Form 10-K for the Fiscal Year Ended September 30, 2023 Filed November 21, 2023 File No. 001-04219

Dear Jeremy Smeltser:

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