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

FORM 8-K/A

Amendment No. 1

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported):

May 6, 2008

SPECTRUM BRANDS, INC.

(Exact name of registrant as specified in its charter)

Wisconsin
(State or Other Jurisdiction of Incorporation)

001-13615
(Commission File Number)

22-2423556
(IRS Employer Identification Number)

Six Concourse Parkway, Suite 3300
Atlanta, Georgia
(Address of Principal Executive Offices)

30328
(Zip Code)

(770) 829-6200
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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EXPLANATORY NOTE

This Amendment No. 1 on Form 8-K/A is being furnished solely to revise certain typographical errors contained in Table 2 and Table 4 to the press release which was attached as Exhibit 99.1 to the Current Report on Form 8-K filed by Spectrum Brands, Inc. (the "Company") with the Securities and Exchange Commission on May 6, 2008 (the "Original 8-K"). In the Original 8-K, the values presented in Table 2 under the heading "Inventory Turnover" for the three month periods ended March 30, 2008 and April 1, 2007, respectively, were inadvertently reversed and a portion of the text of footnote "a" to Table 4 was inadvertently deleted. On May 6, 2008, the Company issued a revised version of Table 2 which reflects the correct amounts for "Inventory Turnover" for the three month period ended March 30, 2008, and the three month period ended April 1, 2007, and a revised version of Table 4 which contains the complete text of footnote "a" thereto.

Item 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

(a) The following information, including the Exhibit attached hereto, is being furnished pursuant to this Item 2.02 and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

On May 6, 2008, Spectrum Brands, Inc. (the "Company") issued revised versions of Table 2 and Table 4 to the Company's press release discussing its financial results for its second fiscal quarter ended March 30, 2008 (the "Press Release") including correcting certain typographical errors. A copy of revised versions of Table 2 and Table 4 to the Press Release is furnished as Exhibit 99.1 to this report.

Item 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) 99.1 Revised Tables 2 and 4 to Press Release dated May 6, 2008 issued by Spectrum Brands, Inc.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 6, 2008

SPECTRUM BRANDS, INC.

By: /s/ Anthony L. Genito
Name: Anthony L. Genito
Title: Executive Vice President,
Chief Financial Officer and
Chief Accounting Officer

EXHIBIT INDEX

Exhibit Description

99.1 Revised Tables 2 and 4 to Press Release dated May 6, 2008 issued by Spectrum Brands, Inc.

Table 2
SPECTRUM BRANDS, INC.
Supplemental Financial Data

For the three and six months ended March 30, 2008 and April 1, 2007
(Unaudited)
(\$ in millions)

<u>Supplemental Financial Data</u>		<u>F2008</u>		<u>F2007</u>	
Cash		\$	81.5	\$	118.2
Trade receivables, net		\$	365.0	\$	400.6
Days Sales Outstanding (a)			45		51
Inventory, net		\$	468.2	\$	476.5
Inventory Turnover (b)			3.4		2.8
Total Debt		\$	2,643.4	\$	2,659.8
<u>Supplemental Cash Flow Data</u>		<u>THREE MONTHS</u>		<u>SIX MONTHS</u>	
		<u>F2008</u>	<u>F2007</u>	<u>F2008</u>	<u>F2007</u>
Depreciation and amortization, excluding amortization of debt issuance costs		\$	35.5	\$	18.8
				\$	51.7
				\$	36.6
Capital expenditures		\$	5.5	\$	5.1
				\$	10.6
				\$	12.8
<u>Supplemental Segment Sales & Profitability</u>		<u>THREE MONTHS</u>		<u>SIX MONTHS</u>	
		<u>F2008</u>	<u>F2007</u>	<u>F2008</u>	<u>F2007</u>
<u>Net Sales</u>					
Global Batteries & Personal Care		\$	307.6	\$	297.2
Home and Garden			191.1		194.8
Global Pet Supplies			148.4		142.5
Total net sales		\$	647.1	\$	634.5
				\$	725.6
				\$	724.1
				\$	235.3
				\$	241.3
				\$	290.9
				\$	280.2
				\$	1,251.8
				\$	1,245.6
<u>Segment Profit</u>					
Global Batteries & Personal Care		\$	24.7	\$	22.1
Home and Garden			(0.5)		14.8
Global Pet Supplies			15.3		16.4
Total segment profit			39.5		53.3
				\$	71.7
				\$	62.0
				\$	(19.6)
				\$	(1.5)
				\$	32.1
				\$	34.7
				\$	84.2
				\$	95.2
Corporate			9.2		17.9
Restructuring and related charges			5.4		17.9
Goodwill and intangibles impairment			13.2		214.0
Interest expense			58.3		85.2
Other (income) expense, net			(1.1)		2.3
				\$	17.5
				\$	31.2
				\$	10.4
				\$	27.4
				\$	13.2
				\$	214.0
				\$	115.4
				\$	132.1
				\$	(1.2)
				\$	3.3
Loss from continuing operations before income taxes		\$	(45.5)	\$	(284.0)
				\$	(71.1)
				\$	(312.8)

(a) Reflects actual days sales outstanding at end of period.

(b) Reflects cost of sales (excluding restructuring and related charges) during the last twelve months divided by inventory as of the end of the period.

Table 4
SPECTRUM BRANDS, INC.
Condensed Consolidated Statements of Operations (Quarterly)
(Unaudited)
(\$ millions)

	F2007				F2007	F2008	
	Q1	Q2	Q3	Q4		Q1	Q2
Net sales	\$ 611.1	\$ 634.5	\$ 660.0	\$ 659.1	\$ 2,564.7	\$ 604.7	\$ 647.1
Cost of goods sold	386.9	404.0	402.0	406.8	1,599.6	386.9	412.3
Restructuring and related charges	5.9	6.7	4.1	14.6	31.3	0.1	0.2
Gross profit	<u>218.3</u>	<u>223.8</u>	<u>253.9</u>	<u>237.8</u>	<u>933.8</u>	<u>217.7</u>	<u>234.6</u>
Selling	148.9	139.5	140.3	131.0	559.7	136.3	139.1
General and administrative	39.3	48.4	34.7	41.2	163.5	39.3	59.2
Research and development	7.4	7.2	6.5	5.9	27.0	5.8	6.2
Restructuring and related charges	3.6	11.2	26.8	25.1	66.7	4.9	5.2
Goodwill and intangibles impairment	-	214.0	-	148.4	362.4	-	13.2
Total operating expenses	199.2	420.3	208.3	351.5	1,179.2	186.3	222.9
Operating income (loss)	19.1	(196.5)	45.6	(113.7)	(245.4)	31.4	11.7
Interest expense	46.9	85.2	59.4	64.3	255.8	57.1	58.3
Other (income) expense, net	1.0	2.3	1.2	(4.8)	(0.3)	(0.1)	(1.1)
Loss from continuing operations before income taxes	<u>(28.8)</u>	<u>(284.0)</u>	<u>(15.0)</u>	<u>(173.2)</u>	<u>(500.9)</u>	<u>(25.6)</u>	<u>(45.5)</u>
Income tax expense (benefit)	<u>(11.2)</u>	<u>(45.9)</u>	<u>(6.9)</u>	<u>119.7</u>	<u>55.7</u>	<u>16.5</u>	<u>66.3</u>
Loss from continuing operations	(17.6)	(238.1)	(8.2)	(292.9)	(556.7)	(42.1)	(111.8)
Income (loss) from discontinued operations, net of tax (a)	(1.2)	0.6	0.7	(40.1)	(40.0)	(1.3)	0.1
Net loss	<u>\$ (18.8)</u>	<u>\$ (237.5)</u>	<u>\$ (7.4)</u>	<u>\$ (333.0)</u>	<u>\$ (596.7)</u>	<u>\$ (43.4)</u>	<u>\$ (111.7)</u>

Note: Amounts calculated prior to rounding

(a) Reflects the income (loss) from discontinued operations, net of tax, of the Canadian Home and Garden business, discontinued effective October 1, 2006. Included in the loss from discontinued operations for the three months ended December 30, 2007 is a loss on disposal of \$1.1 million, net of tax benefit. The Company's Canadian Home and Garden business has been excluded from continuing operations for all periods presented.