SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. 2)

	Spectrum Brands, Inc.	
	(Name of Issuer)	
	Common Stock, par value \$0.01	
	(Title of Class of Securities)	
	(Title of Glass of Securities)	
	84762L105	
	(CUSIP Number)	
	December 31, 2006	
	(Date of Event Which Requires Filing of this Statement)	
Sche	Check the appropriate box to designate the rule pursuant to wh edule is filed:	ich this
	[_] Rule 13d-1(b)	
	[X] Rule 13d-1(c)	
	[_] Rule 13d-1(d)	
CUSI	IP No. 84762L105	
1.	NAME OF REPORTING PERSONS	
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	Tremblant Capital Group	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* $ (a) [_$	1
	(p) (x	-
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Delaware	
NUMB	BER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	
5.	SOLE VOTING POWER	
	0	
6.	SHARED VOTING POWER	
	0	
7.	SOLE DISPOSITIVE POWER	

8.

SHARED DISPOSITIVE POWER

0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

Θ

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

[-]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.0%

12. TYPE OF REPORTING PERSON*

00

CUSIF	No.	84	762L105			
Item 1(a).		Na	Name of Issuer:			
		Sp 	ectrum Brands, Inc.			
Item	1(b).	Ad	dress of Issuer's Principal Executive Offices:			
		Su At	x Concourse Parkway ite 3300 lanta, Georgia 30328			
Item	2(a).	Na	me of Person Filing:			
		Tr	emblant Capital Group			
Item	2(b).	Ad	dress of Principal Business Office, or if None, Residence:			
		76	7 Fifth Avenue, New York, New York 10153			
Item	2(c).	Ci	tizenship:			
		De	laware			
Item	2(d).	. Ti	tle of Class of Securities:			
			mmon Stock, par value \$0.01 per share			
Ttom	2(4)		SIP Number:			
110111	2(6).		762L105			
Item	3.		This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) (c), Check Whether the Person Filing is a:			
	(a)	[_]	Broker or dealer registered under Section 15 of the Exchange Act.			
	(b)	[_]	Bank as defined in Section 3(a)(6) of the Exchange Act.			
	(c)	[_]	Insurance company as defined in Section 3(a)(19) of the Exchange Act.			
	(d)	[_]	Investment company registered under Section 8 of the Investment Company Act.			
	(e)	[_]	An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);			
	(f)	[_]	An employee benefit plan or endowment fund in accordance with Rule $13d-1(b)(1)(ii)(F);$			
	(g)	[_]	A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);			
	(h)	[_]	A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;			
	(i)	[_]	A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;			
	(j)	[_]	Group, in accordance with Rule 13d-1(b)(1)(ii)(J).			
Item	4. 0)wner	ship.			
perce			the following information regarding the aggregate number and the class of securities of the issuer identified in Item 1.			
	(a) A	Amoun	t beneficially owned:			
	6) 				

(b)	Percent of class:				
	0.0%				
(c)	Number of shares as to which such person has:				
	(i) Sole power to vote or to direct the vote	0			
	(ii) Shared power to vote or to direct the vote	0			
	(iii) Sole power to dispose or to direct the disposition of	0			
	(iv) Shared power to dispose or to direct the disposition of	0			
	rting Person specifically disclaims beneficial ow es reported herein except to the extent of its pe				
Item 5.	Ownership of Five Percent or Less of a Class.				
nereof t	this statement is being filed to report the fact he reporting person has ceased to be the benefici- cent of the class of securities check the followi	al owner of more than			
tom C	Ownership of More Than Five Percent on Behalf of	Another Dersen			
tem and person s company	es, a statement to that effect should be included, if such interest relates to more than five perchould be identified. A listing of the shareholde registered under the Investment Company Act of 19 yee benefit plan, pension fund or endowment fund	ent of the class, such rs of an investment 40 or the beneficiaries			
tem 7.	Identification and Classification of the Subside Security Being Reported on by the Parent Hold Person.				
oursuant exhibit subsidia schedule	a parent holding company or Control person has fit to Rule 13d-1(b)(1)(ii)(G), so indicate under Itstating the identity and the Item 3 classifications. If a parent holding company or control persopursuant to Rule 13d-1(c) or Rule 13d-1(d), attactification of the relevant subsidiary.	em 3(g) and attach an n of the relevant n has filed this			
	N/A				
item 8.	Identification and Classification of Members	of the Group.			
indicate classifi pursuant	a group has filed this schedule pursuant to s.240 under Item 3(j) and attach an exhibit stating the cation of each member of the group. If a group ha to s.240.13d-1(c) or s.240.13d-1(d), attach an export of each member of the group.	e identity and Item 3 s filed this schedule			
	N/A				
Item 9.	Notice of Dissolution of Group.				
	ice of dissolution of a group may be furnished as the dissolution and that all further filings with				

transactions in the security reported on will be filed, if required, by members

of the group, in their individual capacity. See Item 5.

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 14, 2007

(Date)

Tremblant Capital Group*

(Signature)

/s/ Sylva Hsieh
Assistant Compliance Officer

(Name/Title)

SK 03338 0003 746268

 $^{^{\}star}$ The Reporting Person specifically disclaims beneficial ownership of the securities reported herein except to the extent of its pecuniary interest therein.