

January 29, 2016

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Judiciary Plaza  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Spectrum Brands, Inc.  
Registration Statement on Form S-1  
(File No. 333-209020)

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Spectrum Brands, Inc., a Delaware corporation (the “**Company**”) and certain of the Company’s affiliates (together with the Company, the “**Registrants**”), hereby request that the effective date of the above-captioned Registration Statement on Form S-1 (the “**Registration Statement**”) be accelerated to February 2, 2016 at 10:00 a.m. Eastern time or as soon thereafter as may be practicable.

Each of the Registrants hereby acknowledges that:

- should the U.S. Securities and Exchange Commission (the “**Commission**”) or the Staff of the Commission (the “**Staff**”), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrants may not assert Staff comments or the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We understand that the Staff will consider this request as confirmation by each of the Registrants of its awareness of its responsibilities under the federal securities laws of the United States as they relate to the offer and sale of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Raphael M. Russo or Evan J. Cappelli of Paul, Weiss, Rifkind, Wharton & Garrison LLP at (212) 373-3309 or (212) 373-3375, respectively.

Sincerely,

Spectrum Brands, Inc.  
AA Group (U.S.) – A LLC  
AA Group (U.S.) – B LLC  
Applica Mexico Holdings, Inc.  
Armored Autogroup Inc.  
Armored Autogroup Sales Inc.  
National Manufacturing Mexico A LLC  
National Manufacturing Mexico B LLC  
National Openings, LLC  
ROV Holding, Inc.  
ROV International Holdings LLC  
Salix Animal Health, LLC  
SB/RH Holdings, LLC  
Schultz Company  
STP Products Manufacturing Company  
The Armor All/STP Products Company  
United Industries Corporation

**By:** /s/ John Beattie

**Name:** John Beattie  
**Title:** Vice President, Treasurer  
and/or Authorized Signatory,  
as applicable.

cc: Raphael M. Russo, Esq.  
Paul, Weiss, Rifkind, Wharton & Garrison LLP