

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A

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

Date of report (Date of earliest event reported) 6 June 1997

Rayovac Corporation

(Exact Name of Registrant as Specified in Charter)

Wisconsin	333-17895	22-2423556
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

601 Rayovac Drive, Madison, WI	53711
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(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code (608) 275-3340

(Former Name or Former Address, if Changed Since Last Report)

EXPLANATORY NOTE

On 9 June 1997, KPMG Peat Marwick LLP was engaged as the Registrant's new principal accountant to audit the Registrant's financial statements. The sole purpose of this filing is to transmit the below letter from Coopers & Lybrand L.L.P. dated June 12, 1997 addressing this change.

Item 7. Exhibits.

16. Letter from Coopers & Lybrand L.L.P. regarding change in certifying accounts.

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.

Rayovac Corporation

Date: 10 June 1997

By: /s/ James A. Broderick

James A. Broderick
Vice President, General Counsel
and Secretary

June 12, 1997

Securities and Exchange Commission
450 5th Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read the statements made by Rayovac Corporation (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report for the month of June 1997. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

Coopers & Lybrand L.L.P.