

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 10, 2008

Michael Peterson Vice President and Assistant Corporate Secretary Newell Rubbermaid Inc. 10 B Glenlake Parkway, Suite 300 Atlanta, Georgia 30328

Re: Newell Rubbermaid Inc.

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed February 29, 2008

File No. 001-09608

Definitive Proxy Statement on Schedule 14A Filed March 28, 2008 File No. 001-09608

Dear Mr. Peterson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane Staff Attorney