

Newell Brands Inc.
6655 Peachtree Dunwoody Road
Atlanta, Georgia 30328

October 23, 2024

Via EDGAR

Division of Corporation Finance
Office of Trade & Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Newell Brands Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
Filed February 21, 2024
Form 8-K dated February 9, 2024
File No. 001-09608**

Ladies and Gentlemen:

This letter responds to your comment letter dated October 21, 2024 (the "**Comment Letter**") to Newell Brands Inc. (the "**Company**") related to the Company's prior responses to your previous comment letter dated September 26, 2024 from the staff of the Division of Corporation Finance (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**"), in regard to the above-referenced Annual Report on Form 10-K for the fiscal year ended December 31, 2023 (the "**Annual Report**") and Form 8-K furnished February 9, 2024 (the "**Form 8-K**"). References to the "Company," "we," "us" and "our" refer to Newell Brands Inc., a Delaware corporation.

Below is the Company's response. For your convenience, the Staff's comments as set forth in the Comment Letter are repeated below.

Form 8-K dated February 9, 2024
Exhibit 99.1
Reconciliation of GAAP and Non-GAAP Information (Unaudited), page 13

- 1. We have reviewed your response to comment 2 and note your views related to accelerated depreciation and inventory write-downs. Inventory write-downs related to your restructuring activities that result from strategic business decisions do not appear to be outside the normal course of operations. Please refer to Question 100.01 of Non-GAAP Compliance & Disclosure Interpretations. With respect to the adjustment for accelerated depreciation, while the estimated useful lives of the assets associated with the adjustment were shortened as a result of your restructuring activities, they continue to contribute to the company's operations through the end of their useful lives and should not be excluded from your non-GAAP measures. In future filings, please discontinue making these adjustments to your non-GAAP measures.**

Response: The Company acknowledges that it will remove the above-referenced adjustments for inventory write-downs and accelerated depreciation related to restructuring activities from its non-GAAP measures when and if any relevant period is presented in the future. The Company will present these changes commencing with the Company's third quarter earnings release furnished on Form 8-K for the quarter ending September 30, 2024 and on a going-forward basis, as necessary.

If you have any questions regarding the foregoing, please contact Bradford Turner, the Company's Chief Legal and Administrative Officer, by telephone at (770) 418-7710 or by email at bradford.turner@newellco.com, or our legal counsel at Jones Day, Joel T. May, by telephone at (404) 581-8967 or by email at jtmay@jonesday.com.

Sincerely,

Newell Brands Inc.

/s/ Bradford Turner

Bradford Turner
Chief Legal & Administrative Officer
And Corporate Secretary

cc: Joel T. May (Jones Day)
Ferrell M. Keel (Jones Day)