





**Item 2.02 Results of Operations and Financial Condition.**

(a) The following information, including the Exhibit attached hereto, is being furnished pursuant to this Item 2.02 and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

On May 6, 2008, Spectrum Brands, Inc. (the "Company") issued a press release discussing its financial results for its second fiscal quarter ended March 30, 2008 (the "Second Fiscal Quarter"). A copy of the press release is furnished as Exhibit 99.1 to this report.

**Item 9.01 Financial Statements and Exhibits.**

(d) 99.1 Press Release dated February 7, 2008 issued by Spectrum Brands, Inc.

**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.

Date: May 6, 2008 SPECTRUM BRANDS, INC.

By: /s/ Anthony L. Genito

Name: Anthony L. Genito

Title: Executive Vice President,  
Chief Financial Officer and  
Chief Accounting Officer

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EXHIBIT INDEX

Exhibit Description

99.1 Press Release dated May 6, 2008 issued by Spectrum Brands, Inc.