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Spectrum Brands, Inc.
Form 8-K/A
August 31, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 1)
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report:

May 2, 2006

(Date of earliest event reported)

SPECTRUM BRANDS, INC.

(Exact Name of Registrant as Specified in Charter)

| | | |
|---|-----------------------|--------------------------------------|
| Wisconsin | 001-13615 | 22-2423556 |
| ----- | ----- | ----- |
| (State or other Jurisdiction of Incorporation) | (Commission File No.) | (IRS Employer Identification No.) |

Six Concourse Parkway, Suite 3300, Atlanta, Georgia 30328

(Address of principal executive offices, including zip code)

(770) 829-6200

(Registrant's telephone number, including area code)

N/A

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the

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Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

The Registrant's Current Report on Form 8-K is being amended by this Amendment No. 1 solely to (1) replace the words "pro forma" with the word "adjusted" in order to clarify terminology, (2) delete all non-GAAP measures except "Diluted Earnings Per Share, as Adjusted" and (3) delete Table 4 titled "Reconciliation of GAAP to As Adjusted Financial Data For the three months ended April 3, 2005" and Table 5 titled "Reconciliation of GAAP to Pro Forma EPS Guidance" appearing in the Registrant's earnings release included in Exhibit 99.1 to the Registrant's Current Report on Form 8-K furnished on May 2, 2006. No other information or amounts are amended hereby.

A revised version of the Registrant's earnings release, as so changed, is included as an exhibit hereto.

Item 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

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 2, 2006, Spectrum Brands, Inc. issued a press release discussing its estimated financial results for its second fiscal quarter of 2006 ended April 2, 2006. A copy of the press release is furnished as Exhibit 99.1 to this report.

(c) Exhibits

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

| Exhibit Number | Description of Exhibit |
|-------------------|--|
| 99.1 | Press Release dated May 2, 2006 issued by Spectrum Brands, Inc., as amended. |

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: August __, 2006

SPECTRUM BRANDS, INC.

By:

Name: Randall J. Steward

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Title: Executive Vice President and
Chief Financial Officer

EXHIBIT INDEX

| Exhibit Number ----- | Description ----- |
|----------------------------|---|
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