

Spectrum Brands, Inc.  
Form 8-K  
June 15, 2009

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

FORM 8-K

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

Date of report (Date of earliest event reported):  
June 15, 2009 (June 15, 2009)

SPECTRUM BRANDS, INC.  
(Exact name of registrant as specified in its charter)

Wisconsin  
(State or Other Jurisdiction of  
Incorporation)

001-13615  
(Commission File Number)

22-2423556  
(IRS Employer Identification  
Number)

Six Concourse Parkway, Suite 3300  
Atlanta, Georgia  
(Address of Principal Executive Offices)

30328  
(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 (see General Instruction A.2. below):

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



Item 7.01. Regulation FD Disclosure.

On February 3, 2009, Spectrum Brands, Inc. (the "Company") announced that it and its United States subsidiaries (together with the Company, collectively, the "Debtors") had filed voluntary petitions in the United States Bankruptcy Court for the Western District of Texas (the "Bankruptcy Court") seeking reorganization relief under the provisions of Chapter 11 of Title 11 of the United States Code. The Chapter 11 cases are being jointly administered by the court as Case No. 09-50456 (the "Bankruptcy Cases").

In connection with the Bankruptcy Cases, the Debtors, as previously announced, filed an amended plan of reorganization ("Plan of Reorganization") and related disclosure statement with the Bankruptcy Court. In connection with the Bankruptcy Cases, the Debtors have disclosed certain financial projections. In connection with hearings beginning June 15, 2009, at which the Bankruptcy Court will consider confirmation of the Plan of Reorganization, the Debtors may disclose amended financial projections. The amended financial projections are furnished hereto as Exhibit 99.1.

The amended financial projections were not prepared with a view toward compliance with published guidelines of the Securities and Exchange Commission or the guidelines established by the American Institute of Certified Public Accountants for preparation and presentation of prospective financial information, including, without limitation, the American Institute of Certified Public Accountants' Statement of Position 90-7, Financial Reporting by Entities in Reorganization Under the Bankruptcy Code. Unless otherwise noted, the amended financial projections were not prepared in accordance with generally accepted accounting principles.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

| Exhibit<br>Number | Description                                 |
|-------------------|---|
| 99.1              | Spectrum Brands, Inc. Financial Projections |

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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: June 15, 2009

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 Spectrum Brands, Inc. Financial Projections