



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

DIVISION OF  
CORPORATION FINANCE

June 23, 2020

Brian Grass  
Chief Financial Officer  
HELEN OF TROY LTD  
1 Helen of Troy Plaza  
El Paso, Texas 79912

**Re: HELEN OF TROY LTD**  
**Form 10-K for the fiscal year ended February 29, 2020**  
**Filed April 29, 2020**  
**File No. 001-14669**

Dear Mr. Grass:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing