



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2010

Ms. Karen Colonias  
Chief Financial Officer  
Simpson Manufacturing Co., Inc.  
5956 W. Las Positas Blvd.  
Pleasanton, CA 94588

**Re: Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 11, 2010  
Form 10-Q for Fiscal Quarter Ended March 31, 2010  
Filed May 7, 2010  
File No. 001-13429**

Dear Ms. Colonias:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long  
Assistant Director