



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 18, 2010

Via U.S. mail

Mr. Jay W. Rembolt
Chief Financial Officer
WD-40 Company
1061 Cudahy Place
San Diego, CA 92110

**RE: WD-40 Company
Form 10-K for the fiscal year ended August 31, 2009
Filed October 16, 2009
Definitive Proxy Statement on Schedule 14A filed on October 28, 2009
Filed October 28, 2009
File No. 000-06936**

Dear Mr. Rembolt:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director