



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

DIVISION OF  
CORPORATION FINANCE

April 1, 2020

Jay Rembolt  
Chief Financial Officer  
WD 40 CO  
9715 Businesspark Avenue  
San Diego, CA. 92131

**Re: WD 40 CO**  
**Form 10-K for the year ended December 31, 2019**  
**Filed on October 22, 2019**  
**File No. 000-06936**

Dear Mr. Rembolt:

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 Life Sciences