



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