



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 5, 2007

via U.S. mail and facsimile

Edward F. Lonergan, Chief Executive Officer  
JohnsonDiversey, Inc  
8310 16<sup>th</sup> Street  
Sturtevant, Wisconsin 53177-0902

**RE: JohnsonDiversey, Inc. File No. 333-97427**  
**JohnsonDiversey Holdings, Inc. File No. 333-108853**  
**Form 10-K for the Fiscal Year Ended December 30, 2005**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2006**

Dear Mr. Lonergan:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief