



DIVISION OF
CORPORATION FINANCE

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

January 6, 2010

Room 4631

Joseph F. Smorada
Vice President and Chief Financial Officer
JohnsonDiversey Holdings, Inc.
JohnsonDiversey Inc.
8310 16th Street
Sturtevant, Wisconsin 53177-0902

Re: JohnsonDiversey Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 333-108853
JohnsonDiversey, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 333-97427

Dear Mr. Smorada:

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