



DIVISION OF
CORPORATION FINANCE

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

November 8, 2010

Mr. Daniel J. Heinrich
Chief Financial Officer
The Clorox Company
1221 Broadway
Oakland, California 94612

**Re: Form 10-K for the Fiscal Year Ended June 30, 2010
File No. 1-7151**

Dear Mr. Heinrich:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief