



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 22, 2009

**Via U.S. mail and facsimile**

Mr. Robert C. Spindler  
Chief Financial Officer  
The Stephan Co.  
1850 West McNab Road  
Fort Lauderdale, FL 33309

**RE: Form 10-K/A for the year ended December 31, 2008  
Forms 10-Q/A for the period ended March 31, 2009, June 30, 2009 and  
September 30, 2009  
File No. 001-04436**

Dear Mr. Spindler:

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

If you have any questions regarding our review of your filings, you may direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief