

*Price Waterhouse*

1755958



9 July 1998

The Directors  
WD40 Company Limited  
P O Box 440  
Brick Close  
Kiln Farm  
Milton Keynes  
Bucks MK11 3LF

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of WD40 Company Limited with effect from 31 July 1998.

Yours faithfully

PRICE WATERHOUSE

