

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

Mail Stop 4631

January 13, 2010

Mr. Brian L. Boberick Treasurer and Chief Financial and Accounting Officer Scott's Liquid Gold-Inc. 4880 Havana Street Denver, CO 80239

> RE: Form 10-K for the year ended December 31, 2008 Forms 10-Q for the periods ended March 31, 2009, June 30, 2009 and September 30, 2009 File No. 1-13458

Dear Mr. Boberick:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz Senior Assistant Chief Accountant