



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

July 26, 2006

Mr. Jeffrey S. Steinhilber
Erico International Corporation
30575 Bainbridge Road
Suite 300
Solon, Ohio 44139

**RE: Erico International Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 10, 2006
File # 333-115267**

Dear Mr. Steinhilber:

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 questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief