

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

April 16, 2007

## via U.S. mail and facsimile

William Cook, Chief Executive Officer Donaldson Company, Inc. 1400 West 94<sup>th</sup> Street Minneapolis, Minnesota 55431

**RE:** Donaldson Company, Inc

Form 10- K for the Fiscal Year Ended July 31, 2006

Filed October 3, 2006

File No. 1-7891

Dear Mr. Cook:

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

Sincerely,

Terence O'Brien Accounting Branch Chief