



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0510

Mail Stop 7010

April 28, 2009

*By U.S. Mail and Facsimile*

Lawrence T. Bell  
General Counsel  
Ecolab Inc.  
370 Wabasha Street North  
St. Paul, Minnesota 55102

**Re: Ecolab Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Definitive Proxy Statement on Schedule 14A  
Filed on March 19, 2008  
File No. 1-09328**

Dear Mr. Bell:

We have completed our review of your Form 10-K for fiscal year ended December 31, 2007 and Definitive Proxy Statement on Schedule 14A filed on March 19, 2008 and have no further comments at this time.

Sincerely,

Pamela Long  
Assistant Director

cc: Sarah Z. Erickson (*via facsimile 651/293-2573*)  
Associate General Counsel  
Ecolab Inc.