



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

February 21, 2007

via U.S. mail and facsimile

Michele Volpi
President and Chief Executive Officer
H.B. Fuller Company
1200 Willow Lake Boulevard
St. Paul, Minnesota 55110-5101

**RE: H.B. Fuller Company
Form 10-K for the fiscal year ended December 3, 2005
Filed February 14, 2006
File No. 1-9225**

Dear Mr. Volpi:

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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Jeanne Baker at (202) 551-3691 or me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief