



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 8, 2010

Ronald D. Kropp
Chief Financial Officer
Illinois Tool Works Inc.
3600 W. Lake Avenue
Glenview, Illinois 60026-1215

**Re: Illinois Tool Works Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Filed February 26, 2010
File No. 001-04797**

Dear Mr. Kropp:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief