



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

January 25, 2008

Mr. John L. Stauch  
Executive Vice President and Chief Financial Officer  
Pentair, Inc.  
5500 Wayzata Boulevard, Suite 800  
Golden Valley, Minnesota 55416-1259

**RE: Pentair, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**File No. 0-04689**

Dear Mr. Stauch:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant