

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

April 20, 2011

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

Re: Pentair, Inc.

Form 10-K for the fiscal year ended December 31, 2010

Filed February 23, 2011 File No. 000-04689

Dear Mr. Stauch:

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

Sincerely,

Amanda Ravitz Assistant Director