

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

DIVISION OF CORPORATION FINANCE

April 20, 2012

<u>Via Facsimile</u> John Stauch Executive Vice President and Chief Financial Officer Pentair, Inc. 5500 Wayzata Blvd. Suite 800 Golden Valley, Minnesota 55416

> Re: Pentair, Inc. Form 10-K for the year ended December 31, 2011 Filed February 21, 2012 File No. 000-04689

Dear Mr. Stauch:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn Accounting Branch Chief