

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 14, 2006

Mr. Christopher B. Begley  
Chief Executive Officer  
Hospira, Inc.  
275 North Field Drive  
Lake Forest, IL 60045

**Re: Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**File No. 1-31946**

Dear Mr. Begley:

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief