



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 21, 2006

Mr. Bradley J. Bell
Executive Vice President and Chief Financial Officer
Nalco Finance Holdings LLC
1601 West Diehl Road
Naperville, Illinois 60563-1198

RE: Form 10-K for the Fiscal Year ended December 31, 2005
Form 10-Q for the Quarters ended March 31, 2006 and June 30, 2006
File No. 333-119231

Dear Mr. Bell:

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

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the undersigned, at (202) 551-3769.

Sincerely,

Rufus Decker
Branch Chief