



DIVISION OF
CORPORATION FINANCE

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

April 16, 2007

via U.S. mail and facsimile

William Cook, Chief Executive Officer
Donaldson Company, Inc.
1400 West 94th Street
Minneapolis, Minnesota 55431

RE: Donaldson Company, Inc
Form 10- K for the Fiscal Year Ended July 31, 2006
Filed October 3, 2006
File No. 1-7891

Dear Mr. Cook:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief