



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 12, 2011

**via U.S. mail and facsimile**

William M. Cook, Chief Executive Officer  
Donaldson Company, Inc.  
1400 West 94<sup>th</sup> Street  
Minneapolis, Minnesota 55431

**RE: Donaldson Company, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2010  
Filed September 24, 2010  
Schedule 14A Filed on October 1, 2010  
Additional Definitive Proxy Soliciting Materials  
Filed on October 1, 2010  
Additional Definitive Proxy Soliciting Materials  
Filed on November 5, 2010  
File No. 1-7891**

Dear Mr. Cook:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief