



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 94th 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