



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 29, 2018

Via E-Mail

Mr. Scott J. Robinson  
Senior Vice President & Chief Financial Officer  
Donaldson Company, Inc.  
1400 West 94th Street  
Minneapolis, Minnesota 55431

**Re: Donaldson Company, Inc.  
Form 10-K  
Filed September 22, 2017  
File No. 1-7891**

Dear Mr. Robinson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and  
Construction