



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 20, 2007

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

Mr. Steven L. Fritze  
Executive Vice President and Chief Financial Officer  
Ecolab Inc.  
370 Wabasha Street North  
St. Paul, MN 55102

**RE: Ecolab Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed February 28, 2006**  
**File No. 001-09328**

Dear Mr. Fritze:

We have completed our review of this filing and have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief