



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0510

Mail Stop 7010

March 19, 2009

*By U.S. Mail and Facsimile*

Lawrence T. Bell  
General Counsel  
Ecolab Inc.  
370 Wabasha Street North  
St. Paul, Minnesota 55102

**Re: Ecolab Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Proxy Statement on Schedule 14A  
Filed on March 19, 2008  
File No. 1-09328**

Dear Mr. Bell:

We have reviewed your response letter dated March 11, 2009 and have the following additional comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. We welcome any questions you may have about our comments or on any other aspect of our review.

Definitive Proxy Statement on Schedule 14A  
Compensation Discussion & Analysis, page 27

1. We note your responses to prior comment letters that you will disclose your business unit performance targets and EPS goals to the extent that you have such targets for named executive officers and they are material. We further note your response to prior comment 2 in your letter dated January 12, 2009 that individual performance goals are not material to an understanding of the compensation paid to executives.

It appears that each of your three specific annual cash incentive targets, (1) business unit performance targets, (2) EPS goals and (3) individual performance goals, for your named executive officers are material because they are significant factors in determining the amount of compensation paid to your named executive officers. See Items 402(b)(2)(v)

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and (vii) of Regulation S-K. In future filings, please disclose these specific incentive targets for each of your named executive officers.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter on EDGAR that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

Please direct questions to Sherry Haywood, Staff Attorney at (202) 551-3345, or me at (202) 551-3760.

Sincerely,

Pamela Long  
Assistant Director

cc: Sarah Z. Erickson (*via facsimile 651/ 293-2573*)  
Associate General Counsel  
Ecolab Inc.