



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 21, 2007

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

Michele Volpi  
President and Chief Executive Officer  
H.B. Fuller Company  
1200 Willow Lake Boulevard  
St. Paul, Minnesota 55110-5101

**RE: H.B. Fuller Company  
Form 10-K for the fiscal year ended December 3, 2005  
Filed February 14, 2006  
File No. 1-9225**

Dear Mr. Volpi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Jeanne Baker at (202) 551-3691 or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief