



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 6, 2010

VIA U.S. MAIL

Mr. James A. Graner
Chief Financial Officer and Treasurer
Graco Inc.
88- 11th Avenue Northeast
Minneapolis, MN 55413

Re: Graco Inc.
Form 10-K for the Fiscal Year Ended December 26, 2008
Filed February 17, 2009
File No. 001-09249

Dear Mr. Graner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant