



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 24, 2018

Via E-mail

Christian E. Rothe
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 29, 2017
Filed February 20, 2018
File No. 001-09249

Dear Mr. Rothe:

We have completed our review of your filings. 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/ Brian Cascio

Brian Cascio
Accounting Branch Chief
Office of Electronics and Machinery