



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

May 10, 2006

Mr. Peter S. Hellman  
Chief Financial and Administrative Officer  
Nordson Corporation  
28601 Clemens Road  
Westlake, Ohio 44145

**RE: Form 10-K for Fiscal Year Ended October 30, 2005  
File No. 0-7977**

Dear Mr. Hellman:

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 Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief