



DIVISION OF
CORPORATION FINANCE

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

April 20, 2012

Via Facsimile

John Stauch
Executive Vice President and
Chief Financial Officer
Pentair, Inc.
5500 Wayzata Blvd. Suite 800
Golden Valley, Minnesota 55416

Re: Pentair, Inc.
Form 10-K for the year ended December 31, 2011
Filed February 21, 2012
File No. 000-04689

Dear Mr. Stauch:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn
Accounting Branch Chief