



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2006

Room 7010

James S. Sawyer  
Senior Vice President and Chief Financial Officer  
Praxair, Inc.  
39 Old Ridgebury Road  
Danbury, Connecticut 06810

**Re: Praxair, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2006**  
**File No. 001-11037**

Dear Mr. Sawyer:

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

Sincerely,

Nili N. Shah  
Branch Chief