



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

September 16, 2008

Praxair, Inc.
Attention: Patrick M. Clark, Vice President and Controller
39 Old Ridgebury Road
Danbury, Connecticut 06810-5113

Re: Praxair, Inc.
Annual Report on Form 10-K for
Fiscal Year Ended December 31, 2007
Filed February 27, 2008
Definitive Proxy Statement on Schedule 14A
Filed March 3, 2008
File No. 1-11037

Dear Mr. Clark:

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

Sincerely,

Pamela A. Long
Assistant Director