



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2010

Room 4631

James S. Sawyer  
Executive 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, 2009**  
**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,

Terence O'Brien  
Accounting Branch Chief