

Mail Stop 3561

February 27, 2008

*By U.S. Mail and facsimile to (262) 656-5577*

Jack D. Michaels  
Chairman, President and  
Chief Executive Officer  
Snap-on Incorporated  
2801 80<sup>th</sup> Street  
Kenosha, Wisconsin 53143

**Re: Snap-on Incorporated  
Definitive 14A  
Filed March 12, 2007  
File No. 001-07724**

Dear Mr. Michaels:

We have reviewed your January 7, 2008 response to our comments of December 17, 2007. Without more detail, we cannot agree or disagree with your conclusion that you have an appropriate basis to omit the identified performance targets. Since you are in possession of all of the facts related to your disclosure, we have decided that we have no basis to disagree with your decision to omit this information from your filing. As in all cases, we remind you that you are responsible for the adequacy and accuracy of the disclosure in your filings. We do not have any further comments on your filing.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3357.

Sincerely,

Pam Howell  
Special Counsel