



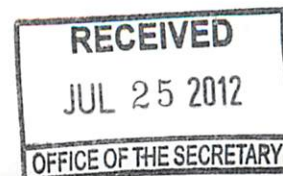
Making our planet more productive™

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July 18, 2012

Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090



Subject: File S7-40-10 Section 1502 Dodd-Frank Wall Street Reform & Consumer
Protection Act Conflict Minerals

Dear Secretary Murphy,

Praxair appreciates the opportunity to comment and share its position on the SEC's adoption of rules regarding the source of conflict minerals. Praxair, Inc. is the largest industrial gases company in North and South America and one of the largest worldwide, with 2011 sales of \$11 billion. The company produces, sells and distributes atmospheric and process gases, high-performance surface coatings and metal targets for PVD applications. Praxair products, services and technologies are making our planet more productive by bringing efficiency and environmental benefits to a wide variety of industries, including aerospace, chemicals, food and beverage, electronics, energy, healthcare, manufacturing, metals and others.

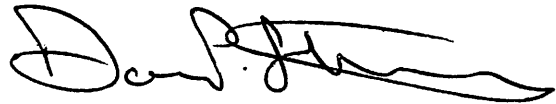
The humanitarian crisis in the Democratic Republic of Congo and other areas in conflict is a grave and important issue. Praxair applauds the SEC's role to help stem the violence and rein in the cruelty that has plagued these regions for decades. It is imperative that governments, businesses and international organizations take responsibility in addressing such conflicts and work collaboratively to end them. We believe that sourcing conflict free minerals is essential in maintaining the integrity of our supply chain and have already put in place many programs which assure this. Praxair strictly adheres to the Electronic Industry Citizens Coalition (EICC) code of conduct and strongly supports the use of independent, credible third party auditors in verifying conflict free mines.

Although it is vital to promote supply chain transparency, especially in the sourcing of minerals, there are various challenges associated with instant implementation of this rule. Supply chains are often diverse systems, where reputable direct suppliers receive substantial amounts of minerals from many honest indirect suppliers. Unfortunately, from there it is almost impossible

to trace the web of intermediaries that facilitate mineral shipments to the indirect suppliers. We ask that the SEC allow for a prudent transition period to comply with this rule and to base compliance on reasonable due diligence, so that the electronics industry can build the infrastructure necessary to accurately track the sources of minerals.

Despite the challenges, Praxair believes that with proper guidance and implementation, this rule can help eradicate conflict minerals from the electronics industry. As a responsible corporate citizen we will always look for new insights on how to promote integrity in our supply chain. Lastly, Praxair is committed to using third party programs, such as the EICC, to assist us in our effort to achieve complete supply chain transparency. We thank you for your effort and your consideration of our position.

Regards,

A handwritten signature in black ink, appearing to read 'David Strauss', with a long, sweeping horizontal stroke extending to the right.

David Strauss