

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

Mail Stop 3030

December 11, 2009

Helen W. Cornell Executive Vice President, Finance and Chief Financial Officer Gardner Denver, Inc. 1800 Gardner Expressway Quincy, Illinois 62305

> Re: Gardner Denver, Inc. Form 10-K for the fiscal year ended December 31, 2008 Filed March 2, 2009 File No. 001-13215

Dear Ms. Cornell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo Accounting Branch Chief