



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2008

*By U.S. mail and facsimile to (704) 731-1511*

Mr. William Dries, Senior Vice President and Chief Financial Officer  
EnPro Industries, Inc.  
5605 Carnegie Boulevard, Suite 500  
Charlotte, NC 28209

**RE: EnPro Industries, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**

**File No. 1-31225**

Dear Mr. Dries:

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  
Branch Chief