



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

September 11, 2015

Via E-Mail

Jeremy W. Smeltser
Vice President and Chief Financial Officer
SXP Flow, Inc.
13320 Ballantyne Corporate Place
Charlotte, NC 28277

**Re: SPX Flow, Inc.
Registration Statement on Form 10
Filed September 8, 2015
File No. 001-37393**

Dear Mr. Smeltser:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Assistant Director
Office of Electronics and Machinery