

Mail Stop 6010

November 30, 2006

Mr. Mark A. Blinn  
Vice President and Chief Financial Officer  
Flowserve Corporation  
5215 N. O'Connor Boulevard, Suite 2300  
Irving, Texas 75039

RE:   **Flowserve Corporation**  
      **Form 10-K for the fiscal year ended December 31, 2005**  
      **Filed June 30, 2006**  
      **File No. 1-13179**

Dear Mr. Blinn:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant