



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2023

R. Scott Rowe  
Chief Executive Officer  
Flowserve Corporation  
5215 N. O' Connor Blvd., Suite 700  
Irving, TX 75039

**Re: Flowserve Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed March 7, 2023**  
**File No. 001-13179**

Dear R. Scott Rowe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation