

Mail Stop 3561

February 13, 2009

Earl Lewis  
President and Chief Executive Officer  
FLIR Systems, Inc.  
27700A SW Parkway Avenue  
Wilsonville, OR 97070

**Re: FLIR Systems, Inc.  
Form 10-K for the Year Ended December 31, 2007  
Filed February 29, 2008  
Schedule 14A filed March 13, 2008  
File No. 000-21918**

Dear Mr. Lewis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Regards,

Max A. Webb  
Assistant Director