



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 27, 2010

Via Fax & U.S. Mail

Mr. Stephen M. Bailey  
Chief Financial Officer  
27700 SW Parkway Avenue  
Wilsonville, Oregon 97070

**Re: FLIR Systems, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 000-21918**

Dear Mr. Bailey:

We have completed our review of your Annual Report on Form 10-K and other periodic filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(503) 498-3901