



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2011

Charles M. Brown  
President and Chief Executive Officer  
Flow International Corporation  
23500 — 64th Avenue South  
Kent, Washington 98032

**Re: Flow International Corporation**  
**Form 10-K For the Fiscal Year Ended April 30, 2010**  
**Filed July 2, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed August 10, 2010**  
**File No. 001-34443**

Dear Mr. Brown:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long  
Assistant Director