



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

Mail Stop 3030

December 10, 2008

Mr. John Humphrey  
Chief Financial Officer  
Roper Industries, Inc.  
6901 Professional Parkway East, Suite 200  
Sarasota, FL 34240

**Re: Roper Industries, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**File No. 001-12273**

Dear Mr. Humphrey:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief