



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 20, 2010

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

**Re: Roper Industries, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 1-12273**

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