



DIVISION OF
CORPORATION FINANCE

Mail Stop 6010

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

September 12, 2007

Richard E. Johnson
Chief Financial Officer
Badger Meter, Inc.
4545 W. Brown Deer Road
Milwaukee, Wisconsin 53223

RE: Badger Meter, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 6, 2007
File No. 001-06706

Dear Mr. Johnson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief