



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 11, 2009

Helen W. Cornell
Executive Vice President, Finance and Chief Financial Officer
Gardner Denver, Inc.
1800 Gardner Expressway
Quincy, Illinois 62305

Re: Gardner Denver, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 2, 2009
File No. 001-13215

Dear Ms. Cornell:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief