



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

DIVISION OF  
CORPORATION FINANCE

April 21, 2011

Mr. Michael M. Larsen  
Vice President and Chief Financial Officer  
Gardner Denver, Inc.  
1500 Liberty Ridge Drive, Suite 3000  
Wayne, Pennsylvania 19087

**Re: Gardner Denver, Inc.**  
**Form 10-K for the year ended December 31, 2010**  
**File No. 001-13215**  
**Filed February 28, 2011**

Dear Mr. Larsen:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief