

## 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