

Mail Stop 6010

July 31, 2008

Lewis M. Kling, President
Flowserve Corporation
5215 N. O'Connor Boulevard
Suite 2300
Irving, Texas 75039

**Re: Form 10-K for the fiscal year ended December 31, 2007
File No. 1-13179**

Dear Mr. Kling:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tim Buchmiller
Senior Attorney