

Mail Stop 3561

December 4, 2007

Via Fax & U.S. Mail

Stephen M. Bailey  
Chief Financial Officer  
Flir Systems, Inc.  
27700A SW Parkway Avenue  
Wilsonville, OR 97070

**Re: Flir Systems, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 16 2007  
File No. 000-21918**

Dear Mr. Bailey:

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

Sincerely,

Linda Cvrkel  
Branch Chief