Mail Stop 3561

February 13, 2009

Earl Lewis President and Chief Executive Officer FLIR Systems, Inc. 27700A SW Parkway Avenue Wilsonville, OR 97070

Re: FLIR Systems, Inc. Form 10-K for the Year Ended December 31, 2007 Filed February 29, 2008 Schedule 14A filed March 13, 2008 File No. 000-21918

Dear Mr. Lewis:

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

Regards,

Max A. Webb Assistant Director