

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-0402

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

May 27, 2010

## Via Fax & U.S. Mail

Mr. Stephen M. Bailey Chief Financial Officer 27700 SW Parkway Avenue Wilsonville, Oregon 97070

Re: FLIR Systems, Inc.

Form 10-K for the year ended December 31, 2009

Filed February 26, 2010 File No. 000-21918

Dear Mr. Bailey:

We have completed our review of your Annual Report on Form 10-K and other periodic filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief

Via facsimile (503) 498-3901