



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

December 18, 2007

Dominic Romeo
Chief Financial Officer
IDEX Corporation
630 Dundee Road
Northbrook, IL 60062

Re: IDEX Corporation
Form 10-K for the Fiscal-Year Ended December 31, 2006
Filed March 1, 2007
File No. 001-10235

Dear Mr. Romeo:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant