



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

Mail Stop 6010

April 7, 2008

Via Facsimile and U.S. Mail

Mr. Peter C. Wallace
Chief Executive Officer
Robbins & Myers, Inc.
51 Plum Street, Suite 260
Dayton, OH 45440

**Re: Robbins & Myers, Inc.
Form 10-K for the fiscal year ended August 31, 2007
Filed November 13, 2007
File No. 1-13651**

Dear Mr. Wallace:

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

Sincerely,

Kevin L. Vaughn
Branch Chief