

Mail Stop 6010

March 24, 2006

Mr. Michael W. Towe
Chief Financial Officer
Roper Industries, Inc.
2160 Satellite Blvd., Suite 200
Duluth, GA 30097

Re: Roper Industries, Inc.
Form 10-K for the year ended December 31, 2004
Filed March 16, 2005
File No. 1-12273

Dear Mr. Towe:

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 F. James
Senior Assistant Chief Accountant