

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934

May 17, 1999

---

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED)

ROPER INDUSTRIES, INC.

---

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE

---

(STATE OR OTHER JURISDICTION OF INCORPORATION)

1-12273

---

(COMMISSION FILE NUMBER)

(IRS EMPLOYER IDENTIFICATION NO.)

160 BEN BURTON ROAD, BOGART, GEORGIA 30622

---

(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

(ZIP CODE)

(706) 369-7170

---

(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

P.O. BOX 269, OLD MAYSVILLE ROAD, COMMERCE, GEORGIA 30529

---

(FORMER ADDRESS)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

KPMG LLP were previously the principal accountants to audit the financial statements of Roper Industries, Inc. (the "Registrant"). On May 13, 1999, that firm's appointment as principal auditors was terminated and the firm of Arthur Andersen LLP was engaged as principal auditors. The decision to change auditors was recommended by the Audit Committee of the Registrant's Board of Directors and approved by the Board.

In connection with the audits of the Registrant's two fiscal years ended October 31, 1998, and with respect to the subsequent period through May 13, 1999, there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statements disclosure, or auditing scope or procedures, which disagreements, if not resolved to their satisfaction, would have caused them to make reference in connection with their opinion to the subject matter of the disagreement.

KPMG LLP's reports on the consolidated financial statements of the Registrant as of and for the two fiscal year periods ended October 31, 1998 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

The Registrant delivered a copy of this Report on Form 8-K report to KPMG LLP on May 14, 1999 and requested KPMG LLP to furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made by the Registrant in response to this Item 4 and, if not, stating the respects in which it does not agree. A copy of the response letter of KPMG LLP is attached hereto.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(A) Financial Statements of Business Acquired

Not Applicable

(B) Pro Forma Financial Statements

Not Applicable

(C) Exhibits

16 Letter regarding Change in Certifying Accountants

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ROPER INDUSTRIES, INC.

---

(Registrant)

Date: May 17, 1999

BY: /s/ Martin S. Headley

-----  
Martin S. Headley, Vice President and  
Chief Financial Officer

EXHIBIT INDEX

16 Letter regarding Change in Certifying Accountants

[LETTERHEAD OF KPMG]

May 17, 1999

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Roper Industries, Inc. and, under date of December 4, 1998, we reported on the consolidated financial statements of Roper Industries, Inc. and subsidiaries as of October 31, 1998 and 1997 and for each of the years in the three-year period ended October 31, 1998. On May 13, 1999, our appointment as principal accountants was terminated. We have read Roper Industries, Inc.'s statements included under Item 4 of its Form 8-K dated May 17, 1999, and we agree with such statements.

Very truly yours,

KPMG LLP