

Mail Stop 6010

November 30, 2006

Mr. Mark A. Blinn
Vice President and Chief Financial Officer
Flowserve Corporation
5215 N. O'Connor Boulevard, Suite 2300
Irving, Texas 75039

RE: **Flowserve Corporation**
Form 10-K for the fiscal year ended December 31, 2005
Filed June 30, 2006
File No. 1-13179

Dear Mr. Blinn:

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