



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 8, 2010

Via U S Mail and FAX [(215) 323-9350]

Mr. John J. Molinelli  
Executive Vice President – Chief Financial Officer  
AMETEK, Inc.  
37 North Valley Road, Building 4  
P. O. Box 1764  
Paoli, Pennsylvania 19301-0801

**Re: AMETEK, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed on February 25, 2010**  
**File No. 001-12981**

Dear Mr. Molinelli:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your documents in response to our comments in all future filings with the Commission. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. We may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Form 8-K filed January 26, 2010

1. Please tell us the nature of and reason for the 2008 “adjusted” amounts in the Consolidated Statements of Income in your press release included in the Form 8-K filed January 26, 2010. It appears that these represent non-GAAP measures presented in the form of adjusted consolidated statements of income. This format may be confusing to investors as it presents various non-GAAP captions and sub-totals which have not been *individually* described to investors. It is not clear whether management uses each of these non-GAAP measures; and, they may be shown here primarily as a result of the presentation format. Under Instruction 2 to Item 2.02 of Form 8-K when furnishing information under this Item you must provide all of the disclosures required by S-K Item 10(e)(1)(i), including a reconciliation to the directly comparable GAAP measure for *each* non-GAAP measure presented with accompanying explanation about why you believe *each* non-GAAP measure provides useful information to investors.
  - To eliminate investor confusion, please remove the adjusted consolidated statements of income from future earnings releases and instead disclose only those non-GAAP measures used by management that you wish to highlight for investors, with the appropriate reconciliations and the disclosures required by Regulation G. In addition, please consider the guidance in Question 102.10 of the Compliance and Disclosure Interpretations.
  - Please note that in the event that your Form 8-K is incorporated by reference into a 1933 Act registration statement, we may have additional questions relating to the appropriateness of this information being included in a document filed with, and not just furnished to, the Commission.

Definitive Proxy Statement on Schedule 14A filed March 19, 2010

Compensation Discussion and Analysis, page 14

2. We refer to the definitive proxy statement that you have incorporated by reference into your Form 10-K. We note that you have not included any disclosure in response to Regulation S-K Item 402(s). Please advise us of the basis for your conclusion that disclosure is not necessary and describe the process that you undertook to reach such conclusion.

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Consideration of Directors Candidates, page 7

3. We note your disclosure in the first full paragraph on page 13 that the corporate governance/nominating committee seeks a board that reflects diversity. In future filings, please describe how this policy is implemented, as well as how the corporate governance committee assesses the effectiveness of its policy as required by Item 407(c)(2)(vi) of Regulation S-K.

As appropriate, please respond to our comments within 10 business days or tell us when you will provide us with a response. Please furnish a response letter that keys your responses to our comments and provides the requested information. Confirm that you will comply with our comments in all future filings with the Commission. Detailed response letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments and the requested information.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Jeanne Bennett at (202) 551-3606, or me at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Celia Soehner at (202) 551-3463 or Jay Mumford, Senior Attorney, at (202) 551-3637 with any other questions.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief