

Via Facsimile and U.S. Mail
Mail Stop 6010

October 1, 2007

Mr. Peer M. Schatz
Managing Director and Chief Executive Officer
Qiagen N.V.
Sporstraat 50
5911 KJ Venlo
The Netherlands

**Re: Qiagen N.V.
Form 20-F for Fiscal Year Ended December 31, 2006
File No. 0-28564**

Dear Mr. Schatz:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant