



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 10, 2010

Room 4631

Ronald A. Ballschmiede  
Chief Financial Officer  
Chicago Bridge & Iron Company N.V.  
2103 Research Forest Drive  
The Woodlands, TX 77380

**Re: Chicago Bridge & Iron Company N.V.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Definitive Proxy filed March 25, 2009  
File No. 001-12815**

Dear Mr. Ballschmiede:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief