

October 29, 2010

Philip K. Asherman  
President and Chief Executive Officer  
Chicago Bridge & Iron Company N.V.  
Oostduinlaan 75  
2596 JJ The Hague, The Netherlands

**Re: Chicago Bridge & Iron Company N.V.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 23, 2010  
File No. 1-12815  
Response Letter Dated October 25, 2010**

Dear Mr. Asherman:

We refer you to our comment letter dated September 14, 2010 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance