



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 5, 2010

Mr. Russell Chenu  
Chief Financial Officer  
James Hardie Industries N.V.  
Atrium, 8<sup>th</sup> Floor  
Strawinskylaan 3077  
1077 ZX Amsterdam, The Netherlands

**RE: Form 20-F for the fiscal year ended March 31, 2009  
File No. 1-15240**

Dear Mr. Chenu:

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

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Jay Ingram, Legal Branch Chief, at (202) 551-3397. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant at (202) 551-3691 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief