



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

August 7, 2009

Mr. Shawn McCormick  
Senior Vice President and Chief Financial Officer  
ev3 Inc.  
9600 54th Avenue North  
Plymouth, MN 55442

**RE: ev3 Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed on February 27, 2009**  
**File No. 000-51348**

Dear Mr. McCormick:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief