



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2010

Fred. Roeskestraat 123  
1076 EE Amsterdam  
The Netherlands

**Re: Tornier B.V.  
Draft of Exhibit 5.1 to Amendment No. 8 to  
Registration Statement on Form S-1  
Submitted December 20, 2010  
File No. 333-167370**

Dear Sir/Madam:

We have reviewed the draft of the revised exhibit and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

1. We note that you have not provided the confirmation requested in prior comment 5 or the explanation requested in prior comment 6. Please be advised that we may have additional comments after you respond to both comments.
2. Please tell us why your revisions in response to prior comment 8 are restricted by the language "for further payment on such Shares." Will shareholders be liable for other assessments or calls solely because of security holder status?
3. Please tell us why Dr. Turton will not sign Annex B of exhibit 5.1. Also, tell us why Pascal E.R. Girin will sign Annex B as a non-executive director. We note the disclosure on page 105 and throughout your filing that Dr. Turton is a non-executive director. However, you do not mention Mr. Girin in your filing.

Tornier B.V.  
December 23, 2010  
Page 2

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Kristin Lochhead at (202) 551-3664 or Brian Cascio, Accounting Branch Chief, at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Tom Jones at (202) 551-3602 or me at (202) 551-3617 with any other questions.

Sincerely,

Russell Mancuso  
Branch Chief

cc (via fax): Cristopher Greer