



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

October 1, 2007

Mr. Thomas Hein  
Chief Financial Officer  
Orthofix International N.V.  
7 Abraham de Veerstraat  
Curacao, Netherland Antilles

**RE: Orthofix International N.V.  
Form 10-K for the year ended December 31, 2006  
File No. 0-19961**

Dear Mr. Hein:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant