



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 17, 2009

Mr. Robert S. Vaters  
Chief Financial Officer  
Orthofix International N.V.  
7 Abraham de Veerstraat  
Curacao  
Netherlands Antilles

RE: **Orthofix International N.V.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 12, 2009**  
**File No. 0-19961**

Dear Mr. Vaters:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief