



DIVISION OF
CORPORATION FINANCE

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

February 10, 2011

Via U.S. Mail and Facsimile

Rao Uppaluri
Senior Vice President and Chief Financial Officer
OPKO Health, Inc.
4400 Biscayne Boulevard
Miami, Florida 33137

Re: OPKO Health, Inc.
Form 10-K for fiscal year ended December 31, 2009, as amended
Initially Filed November 10, 2010
File No. 001-33528

Dear Mr. Uppaluri

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Amanda Ravitz
Assistant Director