



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