



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET, N.E.  
WASHINGTON, D.C. 20549-7010

February 21, 2008

Ms. Cheryl K. Beebe  
Chief Financial Officer  
Corn Products International, Inc.  
5 Westbrook Corporate Center  
Westchester, IL 60154

**Re:   Corn Products International, Inc.  
      Form 10-K for the Fiscal Year Ended December 31, 2006  
      Filed February 27, 2007  
      Response Letter Dated January 18, 2008  
      Response Letter Dated February 15, 2008  
      File No. 1-13397**

Dear Ms. Beebe:

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

Sincerely,

Jill Davis  
Branch Chief