



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

February 16, 2007

Mr. William M. Wells  
Chief Financial Officer  
Bunge Limited  
50 Main Street  
White Plains, New York 10606  
USA

**Re: Bunge Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**Form 10-Q for Fiscal Quarters Ended June 30, 2006 and September**  
**30, 2006**  
**Filed August 9, 2006 and November 9, 2006**  
**Response Letter Dated February 7, 2007**  
**File No. 001-16625**

Dear Mr. Wells:

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

Sincerely,

Jill S. Davis  
Branch Chief