



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 11, 2009

Ms. Jacquelyn A. Fouse
Chief Financial Officer
Bunge Limited
50 Main Street
White Plains, New York 10606

Re: Bunge Limited
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Response Letter Dated March 16, 2009
File No. 001-16625

Dear Ms. Fouse:

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

Sincerely,

Jill S. Davis
Branch Chief