



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2011

Via Facsimile

Andrew J. Burke  
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, 2010  
Filed March 1, 2011  
Response Letter Dated September 16, 2011  
File No. 001-16625**

Dear Mr. Burke:

We have reviewed your response letter and have the following comment. Please respond to this letter within ten business days by amending your filing.

Form 10-K for Fiscal Year Ended December 31, 2010

Report of Independent Registered Public Accounting Firm, pages F-2 through F-4

1. We have considered your response to prior comment one in our letter dated September 2, 2011. However, we continue to believe you should amend your 2010 Form 10-K to include reports that are signed, as required by Item 2-02(a) of Regulation S-X.

Closing Comments

You may contact Jennifer O'Brien at (202) 551-3721 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3489 with any other questions.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant