



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 20, 2017

Mr. Hugh Baker  
Chief Financial Officer  
Scorpio Bulkers, Inc.  
Le Millenium-9  
Boulevard Charles III  
Monaco 98000  
Monaco

**Re: Scorpio Bulkers, Inc.**  
**Form 20-F for the Year Ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 001-36231**

Dear Mr. Baker:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure