



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2020

Hugh Baker  
Chief Financial Officer  
Scorpio Bulkers Inc.  
9, Boulevard Charles III  
MC 98000 Monaco

**Re: Scorpio Bulkers Inc.**  
**Registration Statement on Form F-3**  
**Filed December 11, 2020**  
**File No. 333-251301**

Dear Mr. Baker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Edward Horton, Esq.