

UNITED STATES SECURITIES AND EXCHANGE COMMISSION 100 F STREET, N.E. WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

February 21, 2008

Ms. Cheryl K. Beebe Chief Financial Officer Corn Products International, Inc. 5 Westbrook Corporate Center Westchester, IL 60154

> Re: Corn Products International, Inc. Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 27, 2007 Response Letter Dated January 18, 2008 Response Letter Dated February 15, 2008 File No. 1-13397

Dear Ms. Beebe:

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

Sincerely,

Jill Davis Branch Chief