



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2014

Via E-mail  
David McCann  
Chairman  
Fyffes plc  
29 North Anne Street  
Dublin 7, Ireland

**Re: Fyffes plc  
Form 425  
Filed September 17, 2014  
File No. 001-01550**

Dear Mr. McCann:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

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1. We note that you provided an "Illustrative Combined EBITDA Analysis" that includes various illustrative figures with respect to improvements in the Chiquita salad business and organic growth of ChiquitaFyffes. Please advise regarding your basis for selecting the illustrative figures related to the Chiquita salad business and organic growth of ChiquitaFyffes.

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2. We note that the "Illustrative Share Price Analysis" uses an EV/EBITDA multiple range of 7.5x to 8.5x. Please advise regarding your basis for selecting this multiple range. Please note that we may further comment upon review of your response.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Donald Field, Attorney-Adviser, at (202) 551-3680, Loan Lauren Nguyen, Special Counsel, at (202) 551-3642, or the undersigned, at (202) 551-3503, if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Mario A. Ponce, Esq.  
Simpson Thacher & Bartlett LLP