



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

July 14, 2017

Via E-mail

Martin O'Grady  
Executive Vice President, Chief Financial Officer  
Belmond Ltd.  
22 Victoria Street  
Hamilton HM 12, Bermuda

**Re: Belmond Ltd.  
Form 10-K for Fiscal Year Ended  
December 31, 2016  
Filed February 28, 2017  
File No. 001-16017**

Dear Mr. Grady:

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/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities