February 28, 2007

Via International Mail

Klaus Kjaerulff Chief Executive Officer A/S Steamship Company Torm Tuborg Havnevej 18 DK-2900 Hellerup, Denmark

Re: A/S Steamship Company Torm

Form 20-F for the year ended December 31, 2005

Filed June 14, 2006 File No. 000-49650

Dear Mr. Kjaerulff:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey Accounting Branch Chief

cc: Gary Wolfe