



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 9, 2011

Via Mail and Facsimile (441-295-3494)

Inger M. Klemp  
Chief Financial Officer  
Knightsbridge Tankers Limited  
Par-la-Ville Place  
14 Par-la-Ville Road  
Hamilton, HM 08  
Bermuda

**Re: Knightsbridge Tankers Limited  
Form 20-F for the Fiscal Year Ended December 31, 2010  
Filed March 18, 2011  
File No. 000-29106  
Response Letter Filed May 25, 2011**

Dear Mr. Klemp:

We have limited our review of your filing to your contacts with countries that have been identified as state sponsors of terrorism and we have the following comments. Please respond to this letter within ten business days 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, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Risk Factors, page 6

If our vessels call on ports located in countries that are subject to restrictions..., page 11

1. We note your response to comment 1 in our letter dated May 11, 2011. Please confirm that your disclosure in future filings will clarify that, in addition to the fact that your vessels may call on ports Iran, your vessels have made port calls to Iran.
2. We note your response to comment 3 in our letter dated May 11, 2011. Please tell us the amount of revenue you received during the periods covered in the comment from the time charter of vessels that have called on ports in Iran.

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3. We note that you did not respond to comment number 4 in our letter dated May 11, 2011, requesting that you tell us whether your charter parties/agreements include provisions relating to your vessels calling on ports in Iran, Syria, Sudan or Cuba. We re-issue the comment.

Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 or me at (202) 551-3470 if you have any questions about the comments or our review.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance