

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

July 5, 2011

Via Facsimile

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

Dear Mr. Klemp:

We refer you to our comment letters dated May 11, 2011 and June 9, 2011 regarding business contacts with Iran. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Max Webb Assistant Director

Division of Corporation Finance