



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 23, 2017

David Bernstein
Chief Financial Officer
Carnival Corporation
Carnival PLC
3655 N. W. 87th Avenue
Miami, FL 33178

Re: Carnival Corporation
Form 10-K for the Fiscal Year Ended November 30, 2016
Filed January 30, 2017
File No. 001-09610

Carnival PLC
Form 10-K for the Fiscal Year Ended November 30, 2016
Filed January 30, 2017
File No. 001-15136

Dear Mr. Bernstein:

We have completed our review of your filings. 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/ Melissa Raminpour

Melissa Raminpour
Branch Chief
Office of Transportation and Leisure