

Mail Stop 3561

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