



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

November 1, 2007

Via Facsimile

Stamatios N. Tsantanis
Chief Financial Officer
Top Tankers Inc.
1 Vassilissis Sofias and Meg.
Alexandrou Street, 15124
Maroussi, Greece

**RE: Top Tankers Inc.
Form 20-F for the Year Ended December 31, 2006
File Number: 000-50859**

Dear Mr. Tsantanis:

We have completed our review of your Form 20-F and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Gary J. Wolfe, Seward & Kissel LLP