



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 24, 2008

Via Fax & U.S. Mail

Mr. Edward Terino
Chief Financial Officer
Arlington Tankers Ltd.
First Floor, The Hayward Building
22 Bermudiana Road
Hamilton HM 11, Bermuda

**Re: Arlington Tankers Ltd.
 Form 10-K for the year ended December 31, 2007
 File No. 001-32343**

Dear Mr. Terino:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief