

Mail Stop 3561

June 29, 2009

Via U.S. Mail

Mr. Kevin M. Sheehan  
Chief Executive Officer and Chief Financial Officer  
NCL Corporation LTD  
7665 Corporate Center Drive  
Miami, Florida 33126

**Re: NCL Corporation LTD  
Form 20-F for the year ended December 31, 2008  
Filed April 7, 2009  
File No. 333-128780**

Dear Mr. Sheehan:

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

Sincerely,

Linda Cvrkel  
Branch Chief