



DIVISION OF  
CORPORATION FINANCE

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

July 11, 2024

Semiramis Paliou  
Director and Chief Executive Officer  
Diana Shipping Inc.  
Pendelis 16  
175 64 Palaio Faliro  
Athens, Greece

**Re: Diana Shipping Inc.**  
**Registration Statement on Form F-3**  
**Filed July 3, 2024**  
**File No. 333-280693**

Dear Semiramis Paliou:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Edward Horton