



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

DIVISION OF  
CORPORATION FINANCE

February 19, 2009

Via Fax and Mail

Sai W. Chu  
Chief Financial Officer  
Seaspan Corporation  
Unit 2, 7th Floor, Bupa Centre  
141 Connaught Road West  
Hong Kong, China

**RE: Seaspan Corporation**  
**Form 20-F for the Year Ended December 31, 2007**  
**File Number: 001-32591**

Dear Mr. Chu:

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

Sincerely,

Lyn Shenk  
Branch Chief