



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 3, 2017

David Spivak  
Chief Financial Officer  
Seaspan Corporation  
Unit 2, 2nd Floor  
Bupa Centre  
141 Connaught Road West  
Hong Kong, China

**Re: Seaspan Corporation**  
**Post-Effective Amendment No. 2 to Form F-3**  
**Filed March 7, 2017**  
**File No. 333-211545**

Dear Mr. Spivak:

We have reviewed your post-effective amendment and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please confirm your understanding that we will not be in a position to declare your post-effective amendment to Form F-3 effective until all outstanding comments regarding your Form 20-F for the fiscal year ended December 31, 2016 have been resolved. In addition, to the extent that any comments related to our review of your Form 20-F apply to disclosure in the post-effective amendment, please make corresponding revisions to all affected disclosure.

Incorporation of Documents by Reference, page 2

2. Please revise this section of your post-effective amendment to clarify that all filings filed under the Exchange Act after the date of the post-effective amendment and prior to its effectiveness are incorporated by reference. In this regard, we note that you filed a Form 6-K on March 15, 2017. For guidance on incorporation by reference of Exchange Act filings made between filing and effectiveness of the registration statement, please see Securities Act Forms Compliance and Disclosure Interpretation 123.05

Exhibits

3. Please file your auditor's consent as an exhibit to your post-effective amendment.
4. We note your disclosure regarding material tax considerations of your investors on pages 98 to 104 of your Form 20-F for the fiscal year ended December 31, 2016. Please have respective counsel file the appropriate tax opinions as exhibits to your post-effective amendment.

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 Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3217 with any questions.

Sincerely,

/s/ Justin Dobbie for

J. Nolan McWilliams  
Attorney-Advisor  
Office of Transportation and Leisure

cc: Davis S. Matheson  
Perkins Coie LLP