



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2018

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

**Re: Seaspan Corporation**  
**Registration Statement on Form F-3**  
**Filed September 28, 2018**  
**File No. 333-227597**

Dear Mr. Courson:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure