

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

January 13, 2012

Via E-mail
Mr. Evangelos Chatzis
Chief Financial Officer
Danaos Corporation
14 Akti Kondyli
185 45 Piraeus Greece

Re: Danaos Corporation

Form 20-F for the year ended December 31, 2010

Filed April 8, 2011 File No. 001-33060

Dear Mr. Chatzis:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey Accounting Branch Chief