



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2018

John Coustas  
Chief Executive Officer  
Danaos Corp  
c/o Danaos Shipping Co. Ltd., Athens Branch  
14 Akiti Kondyli  
185 45 Piraeus  
Greece

**Re: Danaos Corp**  
**Registration Statement on Form F-1**  
**Filed July 9, 2018**  
**File No. 333-226096**

Dear Mr. Coustas:

We have limited our review of your registration statement to those issues we have addressed in our 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.

Form F-1

General

1. We note that you are registering the resale of a significant percentage of your issued and outstanding shares of common stock. We further note that the shares will be issued in respect of a debt refinancing agreement that the company entered into on June 19, 2018, which will not be consummated until July 31, 2018. As such, it appears you are attempting to register for resale shares that had not yet been issued when you filed the registration statement. Please advise how this was a completed private placement prior to

John Coustas  
Danaos Corp  
July 30, 2018  
Page 2

filing the registration statement. We may have further comment when we review your response. For guidance, please refer to Question 134.01 of the Securities Act Section of the Compliance and Disclosure Interpretations, available on our website at [www.sec.gov](http://www.sec.gov).

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Julie Griffith at 202-551-3267 or Susan Block at 202-551-3210 with any questions.

Division of Corporation Finance  
Office of Transportation and Leisure