

DIVISION OF CORPORATION FINANCE

March 14, 2019

Evangelos Chatzis Chief Financial Officer Danaos Corporation c/o Danaos Shipping Company Limited Athens Branch 14 Akti Kondyli 185 45 Piraeus, Greece

> Re: Danaos Corporation Registration Statement on Form F-3 Filed March 6, 2019 File No. 333-230106

Dear Mr. Chatzis:

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 Patrick Kuhn at (202) 551-3308 or J. Nolan McWilliams at (202) 551-3217 with any questions.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure

cc: Finn Murphy