



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

DIVISION OF  
CORPORATION FINANCE

July 30, 2019

Evangelos Chatzis  
Chief Financial Officer  
Danaos Corp  
c/o Danaos Shipping Co. Ltd, Athens Branch  
14 Akti Kondyli  
185 45 Piraeus  
Greece

**Re: Danaos Corp**  
**Form 20-F for Fiscal Year Ended December 31, 2018**  
**Filed March 5, 2019**  
**File No. 001-33060**

Dear Mr. Chatzis:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure