



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2014

Via E-mail

Brian Lee  
Chief Financial Officer  
Scorpio Tankers Inc.  
9, Boulevard Charles III  
Monaco 98000

**Re: Scorpio Tankers Inc.**  
**Form 20-F for the year ended December 31, 2012**  
**Filed March 29, 2013**  
**File No. 001-34677**

Dear Mr. Lee:

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/ Linda Cvrkel

Linda Cvrkel  
Branch Chief