



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2019

Caitlin Woodward  
Associate General Counsel  
Seaspan Corporation  
2600 - 200 Granville Street  
Vancouver, BC V6C 1S4

**Re: Seaspan Corporation**  
**Form F-4**  
**Filed May 13, 2019**  
**File No. 333-231401**

Dear Ms. Woodward:

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 Theresa Brilliant at 202-551-3307 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Jessica Chen