



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

DIVISION OF  
CORPORATION FINANCE

April 14, 2011

Mr. David Bernstein  
Senior Vice President and Chief Financial Officer  
CARNIVAL COROPORATION/CARNIVAL PLC  
3655 N.W. 87<sup>th</sup> Avenue  
Miami, Florida 33178-2428

**Re: Carnival Corporation and Carnival plc  
Form 10-K for fiscal year ended November 30, 2010  
Filed January 31, 2011  
File Nos. 1-09610 and 1-15136**

Dear Mr. Bernstein:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief