



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 1, 2008

Via Fax & U.S. Mail

Mr. Eleftherios Papatrifon
Excel Maritime Carriers LTD
Par La Ville Place
14 Par La Ville Road
Hamilton HM JX Bermuda

**Re: Excel Maritime Carriers LTD
Form 20-F for the year ended December 31, 2007
File No. 001-10137**

Dear Mr. Papatrifon:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief