



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2010

Micky Arison  
Chief Executive Officer and Chairman of the Board  
Carnival Corporation  
3655 N.W. 87th Avenue  
Miami, FL 33178

**Re: Carnival Corporation  
Carnival plc  
Form 10-K for Fiscal Year Ended November 30, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed January 29, 2010 and February 23, 2010  
File Nos. 001-09610 and 001-15136**

Dear Mr. Arison:

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

Sincerely,

Julie F. Rizzo  
Attorney-Advisor