

Mail Stop 3561

May 5, 2008

Via U.S. Mail

Mr. Larry Freedman  
Chief Accounting Officer and Vice President - Controller  
Carnival Corporation/Carnival plc  
3655 N.W. 87<sup>th</sup> Avenue  
Miami, Florida 33178-2428

**Re: Carnival Corporation/Carnival plc  
Form 10-K for the year ended November 30, 2007  
Filed January 29, 2008  
File No. 001-09610 and 001-15136**

Dear Mr. Freedman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief