



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 21, 2008

Micky Arison
Chairman of the Board of Directors
and Chief Executive Officer
Carnival Corporation
3655 N.W. 87th Avenue
Miami, Florida 33178-2428

Re: Carnival Corporation
Commission File Number: 1-9610
Carnival plc
Commission File Number: 1-15136
Form 10-K for the fiscal year ended November 30, 2006

Dear Mr. Arison:

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

Sincerely,

Max A. Webb
Assistant Director