

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

DIVISION OF CORPORATION FINANCE

Mailstop 3561

May 4, 2018

Turid M. Sorensen Chief Financial Officer Nordic American Tankers Limited LOM Building 27 Reid Street Hamilton HM 11 Bermuda

Re: Nordic American Tankers Limited

Form 20-F for Fiscal Year Ended December 31, 2016

Filed May 1, 2017 File No. 001-13944

Dear Mr. Sorensen:

We note your response to our prior comment 1 in your letter dated April 5, 2018. Without agreeing with your analysis or conclusion, we have determined not to pursue this issue further at this time.

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure