



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

DIVISION OF  
CORPORATION FINANCE

January 29, 2019

Herbjorn Hansson  
Chief Executive Officer  
Nordic American Tankers Ltd  
LOM Building  
27 Reid Street  
Hamilton HM 11  
Bermuda

**Re: Nordic American Tankers Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2017**  
**Filed May 15, 2018**  
**File No. 001-13944**

Dear Mr. Hansson:

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,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Gary Wolfe, Partner, Seward & Kissel LLP