## June 7, 2006

## Mail Stop 4561

Mr. Paul M. White Chief Financial Officer Orient-Express Hotels Ltd. 22 Victoria Street Hamilton HM 12, Bermuda

Re: Orient-Express Hotels Ltd.

Form 10-K for the year ended December 31, 2005

Filed March 6, 2006 File No. 1-16017

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Steven Jacobs Accounting Branch Chief