

Mail Stop 4561

April 29, 2008

VIA U.S. MAIL AND FAX 011-44-207-921-4708

Paul White
Chief Executive Officer
Orient-Express Hotels LTD.
22 Victoria Street
Hamilton HM 12, Bermuda

**Re: Orient-Express Hotels LTD.
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed February 29, 2008
File No. 001-16017**

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,

Kevin Woody
Branch Chief