



DIVISION OF
CORPORATION FINANCE

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

November 16, 2010

Via U.S. Mail and Facsimile

Martin O'Grady
Vice President - Finance and Chief Financial 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, 2009
Filed February 26, 2010
File No. 1-16017**

Dear Mr. O'Grady:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief