



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

DIVISION OF  
CORPORATION FINANCE

March 16, 2023

John Coustas  
Chief Executive Officer  
Danaos Corporation  
c/o Danaos Shipping Company Limited  
Athens Branch  
14 Akti Kondyli  
185 45 Piraeus, Greece

**Re: Danaos Corporation**  
**Registration Statement on Form S-3**  
**Filed March 10, 2023**  
**File No. 333-270457**

Dear John Coustas:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cheryl Brown, Staff Attorney, at (202) 551-3905 or Mitchell Austin, Acting Legal Branch Chief, at (202) 551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Finn Murphy, Esq.