



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

DIVISION OF
CORPORATION FINANCE

July 23, 2010

Brian J. Rice
Executive Vice President and Chief Financial Officer
Royal Caribbean Cruises Ltd.
1050 Caribbean Way
Miami, FL 33132

Re: Royal Caribbean Cruises Ltd.
Form 10-K: For the Fiscal Year Ended December 31, 2009
File No. 001-11884
Filed February 23, 2010
Definitive Proxy Statement on Schedule 14A
File No. 001-11884
Filed April 9, 2010

Dear Mr. Rice:

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

Sincerely,

Lyn Shenk
Branch Chief