



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 9, 2017

Turid M. Sorensen  
Chief Financial Officer  
Nordic American Tankers Limited  
LOM Building  
27 Reid Street  
Hamilton HM 11  
Bermuda

**Re: Nordic American Tankers Limited**  
**Form 20-F for the Year Ended December 31, 2015**  
**Filed March 23, 2016**  
**File No. 001-13944**

Dear Ms. Sorensen:

We have completed our review of your filing. 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.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure