



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2025

Herbjørn Hansson  
Chief Executive Officer  
Nordic American Tankers Limited  
Swan Building  
26 Victoria Street  
Hamilton HM 12  
Bermuda

**Re: Nordic American Tankers Limited**  
**Registration Statement on Form F-3**  
**Filed March 11, 2025**  
**File No. 333-285720**

Dear Herbjørn Hansson:

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Edward Horton