

July 5, 2006

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

Carnival Corporation

Gerald R. Cahill, Executive Vice President and Chief Financial and Accounting Officer

3655 N.W. 87th Avenue

Miami, Florida 33178

**Re: Carnival Corporation  
Form 10-K for the Year Ended November 30, 2005  
File 001-09610**

Dear Mr. Cahill:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief-Accountant