

May 8, 2013

United States Securities and Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, D.C. 20549-0305
Attention: Ms. Kristin Shifflett

Re: Carnival Corporation and Carnival plc
Form 10-K for Fiscal Year Ended November 30, 2012
Filed January 29, 2013
File Nos. 1-09610 and 1-15136

Dear Ms. Shifflett:

In connection with the staff's letter dated May 7, 2013, this will confirm my understanding with you that we have agreed that Carnival Corporation and Carnival plc will respond on or before July 1, 2013.

If you have any questions regarding the above, please contact me at (305) 406-5755.

Sincerely,

/s/ Larry Freedman

Larry Freedman

Chief Accounting Officer and Vice President – Controller

cc: David Bernstein – Senior Vice President and Chief Financial Officer