

**UBS SECURITIES LLC  
BARCLAYS CAPITAL INC.**  
As representatives of the several Underwriters

c/o UBS Securities LLC  
299 Park Avenue  
New York, New York 10171-0026

c/o Barclays Capital Inc.  
745 Seventh Avenue  
New York, New York 10171-0026

August 7, 2013

**BY EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Max Webb

**Re: Request for Effectiveness for Norwegian Cruise Line Holdings Ltd.  
Registration Statement on Form S-1 (File No. 333-190258)**

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we hereby join in the request of Norwegian Cruise Line Holdings Ltd. (the "Company") that the effective date of the Registration Statement be accelerated so that it will be declared effective at 4:00 p.m. Washington, D.C. time, on Thursday, August 8, 2013, or as soon thereafter as possible.

Pursuant to Rule 460 of the Act, we wish to advise you that the distribution of the Company's preliminary prospectus relating to the proposed secondary offering of the Company's ordinary shares commenced on August 7, 2013. Approximately 1,650 copies of the preliminary prospectuses were distributed to prospective underwriters, institutional investors, dealers and others. The preliminary prospectus has been available on the Securities and Exchange Commission's website since August 7, 2013.

We, the undersigned, as representatives of the several Underwriters, have and will, and we have been informed by the participating underwriters that they have and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

**UBS SECURITIES LLC**  
**BARCLAYS CAPITAL INC.**  
as representatives of the several Underwriters

By: **UBS SECURITIES LLC**

By: /s/ Justin Smolkin  
Name: Justin Smolkin  
Title: Executive Director

By: /s/ Rakhee Bhagat  
Name: Rakhee Bhagat  
Title: Director

By: **BARCLAYS CAPITAL INC.**

By: /s/ Victoria Hale  
Name: Victoria Hale  
Title: Vice President

*[Signature Page to Underwriters' Acceleration Request]*