



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 30, 2009

Via U.S. Mail and Facsimile (44 (0) 20 7869 8119)

Ian J. Webber  
Chief Executive Officer  
Global Ship Lease, Inc.  
c/o Portland House  
Stag Place  
London SW1E 5RS  
United Kingdom

**Re: Global Ship Lease, Inc.  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed June 25, 2009  
Response Letter Filed September 16, 2009  
File No. 1-34153**

Dear Mr. Webber:

We refer you to our comment letters dated September 9, 2009 and August 17, 2009 regarding business contacts with Iran and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance