

VIKING HOLDINGS LTD
94 Pitts Bay Road
Pembroke, Bermuda HM 08

April 26, 2024

VIA EMAIL & EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-3561

Re: Viking Holdings Ltd (the "Company") Registration
Statement on Form F-1 (Registration No. 333-278515)

Ladies and Gentlemen:

Pursuant to Rule 461(a) of the General Rules and Regulations under the Securities Act of 1933, as amended, we respectfully request that the effective date of the Company's Registration Statement on Form F-1 (File No. 333-278515) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on April 30, 2024, or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Gregg Noel of Skadden, Arps, Slate, Meagher & Flom LLP at (650) 470-4540 and that such effectiveness also be confirmed in writing.

Very truly yours,

Viking Holdings Ltd

By: /s/ Leah Talactac

Name: Leah Talactac

Title: Chief Financial Officer

cc: Torstein Hagen, Chief Executive Officer, Viking Holdings Ltd
Leah Talactac, Chief Financial Officer, Viking Holdings Ltd
Allison Becker, General Counsel, Viking Holdings Ltd
Ryan J. Dzierniejko, Skadden, Arps, Slate, Meagher & Flom LLP
Christopher Lueking, Latham & Watkins LLP
Scott Westhoff, Latham & Watkins LLP
Jonathan Sarna, Latham & Watkins LLP