

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

September 9, 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. 333-282009)

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. 333-282009) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on September 11, 2024, or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Jonathon Jackson of Milbank LLP at (212) 530-5503 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
Allison Becker, General Counsel, Viking Holdings Ltd
Jonathon Jackson, Milbank LLP
Brett Nadritch, Milbank LLP
Iliana Ongun, Milbank LLP
Christopher Lueking, Latham & Watkins LLP
Scott Westhoff, Latham & Watkins LLP
Jonathan Sarna, Latham & Watkins LLP