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CARNIVAL PLC
Form 8-K/A
April 29, 2003

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
AMENDMENT NO. 1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 17, 2003

CARNIVAL CORPORATION ----- (Exact name of Registrant as specified in its charter)	CARNIVAL PLC ----- (Exact name of Registrant as specified in its charter)
Panama ----- (State or other jurisdiction of incorporation)	England and Wales ----- (State or other jurisdiction of incorporation)
1-9610 ----- (Commission File Number)	1-15136 ----- (Commission File Number)
59-1562976 ----- (IRS Employer Identification Number)	None ----- (IRS Employer Identification Number)
3655 N.W. 87/th/ Avenue Miami, Florida 33178-2428 ----- (Address of principal executive offices) (zip code)	3655 N.W. 87/th/ Avenue Miami, Florida 33178-2428 ----- (Address of principal executive offices) (zip code)
(305) 599-2600 ----- (Registrants telephone number, including area code)	(305) 599-2600 ----- (Registrants telephone number, including area code)
None ----- (Former name or former address, if changed since last report)	P&O Princess Cruises plc ----- (Former name or former address, if changed since last report)

Item 4. Changes in Registrant's Certifying Accountant.

Resignation of KPMG Audit Plc.

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As previously reported on the Form 8-K filed by Carnival Corporation and Carnival plc on April 17, 2003, KPMG Audit Plc ("KPMG") resigned as the independent public accountants for Carnival plc on April 17, 2003. The audit reports of KPMG on Carnival plc's consolidated financial statements for the fiscal years ended December 31, 2001 and December 31, 2002 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that:

- . KPMG's audit reports expressed an opinion on the fair presentation of Carnival plc's consolidated financial statements in conformity with generally accepted accounting principles in the United Kingdom and contained separate paragraphs stating that accounting principles generally accepted in the United Kingdom vary in certain significant respects from those accepted in the United States of America and that application of accounting principles generally accepted in the United States of America would have affected the results of operations and shareholders' funds reported on to the extent summarized in note 28 to the consolidated financial statements; and
- . KPMG's audit report dated February 6, 2003 on the consolidated financial statements for the fiscal years ended December 31, 2002 and December 31, 2001 contained a separate paragraph referring to Carnival plc's adoption of FRS 19 Deferred Tax and the consequent restatement of the consolidated financial statements for each of the two fiscal years ended December 31, 2001.

During the fiscal years ended December 31, 2001 and December 31, 2002 and the subsequent interim period through April 17, 2003, there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of KPMG, would have caused it to make reference thereto in its reports on the financial statements for such periods. Carnival plc has provided KPMG with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of KPMG's letter, dated April 29, 2003, stating its agreement with such statements.

Engagement of PricewaterhouseCoopers LLP.

On April 17, 2003, Carnival plc engaged PricewaterhouseCoopers LLP to serve as its independent public accountants for the fiscal year ended November 30, 2003, subject to shareholder approval. The decision to engage PricewaterhouseCoopers LLP was approved by the audit committee of the board of directors of Carnival plc.

During the years ended December 31, 2001 and 2002 and the subsequent interim period through April 17, 2003, Carnival plc did not consult PricewaterhouseCoopers LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the

type of audit opinion that might be rendered on Carnival plc's financial statements, or any other matters or reportable events as set forth in Item 304(a)(1)(v) of Regulation S-K.

Item 7 (c). Financial Statements and Exhibits.

16.1 Letter of KPMG Audit Plc dated April 29, 2003.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned hereunto duly authorized.

CARNIVAL CORPORATION

Date: April 29, 2003

By: /s/ Gerald R. Cahill

Name: Gerald R. Cahill
Title: Chief Financial Officer

CARNIVAL PLC

Date: April 29, 2003

By: /s/ Gerald R. Cahill

Name: Gerald R. Cahill
Title: Chief Financial Officer

Exhibit List

Exhibit	Description
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16.1	Letter of KPMG Audit Plc dated April 29, 2003.