



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2010

Mr. Vincent Lok  
Chief Financial Officer  
Teekay Tankers Ltd.  
Suite No. 1778  
48 Par-La-Ville Rd.  
Hamilton, HM 11  
Bermuda

**Re: Teekay Tankers Ltd.  
Form 20-F  
Filed March 30, 2010  
Amendment No. 1 to Form 20-F  
Filed April 5, 2010  
Amendment No. 2 to Form 20-F  
Filed June 3, 2010  
File No. 001-33867**

Dear Mr. Lok:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director

cc: Via facsimile: (441) 292-3931  
Roy Spires  
Teekay Tankers Ltd.