



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2017

Via E-mail

Lois K. Zabrocky  
President and Chief Executive Officer  
International Seaways, Inc.  
600 Third Avenue, 39<sup>th</sup> Floor  
New York, New York 10016

**Re: International Seaways, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 31, 2017**  
**File No. 1-37836**

Dear Ms. Zabrocky:

We refer you to our comment letter dated November 15, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Anne Nguyen Parker  
Assistant Director  
Division of Corporation Finance