



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2018

Lois K. Zabrocky  
Chief Executive Officer  
International Seaways, Inc.  
600 Third Avenue, 39th Floor  
New York, NY 10016

**Re: International Seaways, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 19, 2018**  
**File No. 333-227915**

Dear Ms. Zabrocky:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Jeffrey D. Karpf, Esq.