

June 9, 2006

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

Mr. Myles R. Itkin
Member of Savings Plan Committee
OSG Ship Management, Inc. Savings Plan
666 Third Avenue
New York, New York 10017

**RE: OSG Ship Management, Inc. Savings Plan, (the “Company”)
Form 8-K, filed June 6, 2006
File No. 1-06479**

Dear Mr. Itkin:

We have reviewed your filing and have the following comments. We think you should revise your document in response to these comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please amend the Form to state whether the former accountant resigned, declined to stand for re-election or was dismissed, as required by Item 304 of Regulation S-K. Under Item 304, it is not sufficient to state that the company “did not reengage” the accountant. Please revise.

Other

2. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

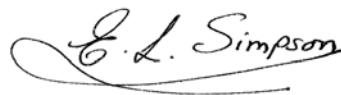
- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please file your supplemental response and amended Form 8-K via Edgar in response to these comments within five business days of the date of this letter. Please note that if you require longer than five business days to respond, you should contact the staff immediately to request additional time.

You may contact Effie Simpson at (202) 551-3346 or Bob Benton, at (202) 551-3804 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "E. L. Simpson", with a long, sweeping horizontal line underneath.

Effie Simpson
Staff Accountant