

December 24, 2008

Myles R. Itkin
Chief Financial Officer
Overseas Shipholding Group, Inc.
666 Third Avenue
New York, NY 10017

Re: Overseas Shipholding Group, Inc.
Form 10-K: For the fiscal year ended December 31, 2007
Commission file number: 01-06479

Dear Mr. Itkin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief