



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

DIVISION OF  
CORPORATION FINANCE

September 20, 2010

Vincent Lok  
Executive Vice President and Chief Financial Officer  
Teekay Corporation  
4<sup>th</sup> Floor Belvedere Building  
69 Pitts Bay Road  
Hamilton, HM 08, Bermuda

**Re: Teekay Corporation**  
**Form 20-F: For the Fiscal Year Ended December 31, 2009**  
**File No. 001-12874**  
**Filed April 30, 2010**

Dear Mr. Lok:

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

Sincerely,

Lyn Shenk  
Branch Chief