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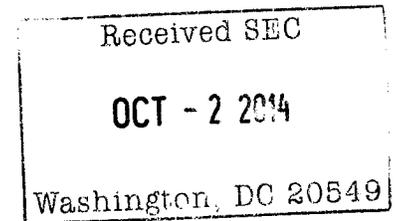


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October 2, 2014



Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
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To whom it may concern:

The NYSE MKT certifies its approval for listing and registration of the Class B Common Stock, par value \$0.01 per share of Overseas Shipholding Group, Inc. under the Exchange Act of 1934.

Sincerely,