



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2024

Kenneth Hvid  
President and Chief Executive Officer  
Teekay Corporation  
4th Floor, Belvedere Building  
69 Pitts Bay Road  
Hamilton HM 08, Bermuda

**Re: Teekay Corporation**  
**Registration Statement on Form F-4**  
**Filed August 7, 2024**  
**File No. 333-281337**

Dear Kenneth Hvid:

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 Timothy S. Levenberg at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Matheson, Esq., of Perkins Coie LLP