

**TEEKAY SHIPPING (USA), INC.**

Teekay Shipping (USA), Inc.
801 Travis Street, Suite 1950
Houston, TX 77002
USA
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email: OfficeHouston@teekay.com
www.teekay.com

January 22, 2015

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

To Whom It May Concern:

Pursuant to DOL Regulations § 2520.104-23, Teekay Shipping (USA), Inc. (the "Employer") declares that it maintains unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

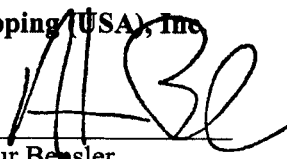
The Employer has previously submitted a registration statement for two such plans. The Employer is submitting this updated registration statement with respect to the second of the two plans, which has been amended to add Teekay Shipping (Canada) Ltd. as a participating employer and to cover one employee of Teekay Shipping (Canada) Ltd. Pursuant to these amendments, the plans now cover a total of four employees, two for each plan.

The Employer's address is 801 Travis Street, Houston, TX 77002. Its EIN is 76-0450006.

Respectfully submitted,

Teekay Shipping (USA), Inc.

By:


Arthur Bensler
Director & Secretary

Caplin & Drysdale
A T T O R N E Y S

Caplin & Drysdale, Chartered
One Thomas Circle, NW, Suite 1100
Washington, DC 20005

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OF RETURN ADDRESS FOLD AT DOTTED LINE

CERTIFIED MAIL



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RETURN RECEIPT REQUESTED

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