



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

DIVISION OF  
CORPORATION FINANCE

August 30, 2010

Mr. Peter Evensen  
Chief Executive Officer and Chief Financial Officer  
Teekay Offshore Partners L.P.  
Suite No. 1778  
48 Par-La-Ville Rd.  
Hamilton, HM 11  
Bermuda

**Re: Teekay Offshore Partners L.P.  
Form 20-F  
Filed April 30, 2010  
File No. 001-33198**

Dear Mr. Evensen:

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

Sincerely,

Susan Block  
Attorney-Advisor

cc: Via facsimile: (441) 292-3931  
Roy Spires  
Teekay Offshore Partners L.P.