

January 11, 2022

Jes s Llorca
Chief Financial Officer
SEACOR Marine Holdings Inc.
12121 Wickchester Lane
Suite 500
Houston, TX 77079

Holdings Inc.

Fiscal Year Ended December 31, 2020

2021

Re: SEACOR Marine

Form 10-K for the

Filed March 12,

File No. 001-37966

Dear Mr. Llorca:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation