



Received SEC  
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Washington, DC 20549

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October 28, 2010

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Costamare Inc., Common stock, \$0.0001 par value per share and Preferred stock purchase rights. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 27, 2010. Tentative listing date – November 4, 2010.

Sincerely,