



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 12, 2008

Mr. Edward A. Guthrie  
Executive Vice President Finance and  
Chief Financial Officer  
GulfMark Offshore, Inc.  
10111 Richmond Avenue, Suite 340  
Houston, TX 77042

**Re: GulfMark Offshore, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2007**  
**Filed November 2, 2007**  
**File No. 000-22853**

Dear Mr. Guthrie:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief