



DIVISION OF
CORPORATION FINANCE

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

August 11, 2010

Mr. Bruce A. Streeter
Chief Executive Officer, President and Director
GulfMark Offshore, Inc.
10111 Richmond Avenue, Suite 340
Houston, TX 77042

Re: GulfMark Offshore, Inc.
Form 10-K
Filed February 26, 2010
Proxy Statement on Schedule 14A
Filed April 30, 2010
Response Letter Dated July 16, 2010
File No. 001-33607

Dear Mr. Streeter:

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

Sincerely,

Anne Nguyen Parker
Branch Chief