



DIVISION OF
CORPORATION FINANCE

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

March 13, 2018

Konstantinos Konstantakopoulos
Chief Executive Officer
Costamare Inc.
7 rue du Gabian
MC 98000 Monaco

Re: Costamare Inc.
Registration Statement on Form F-3
Filed March 2, 2018
File No. 333-223392

Dear Mr. Konstantakopoulos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald Field at (202) 551-3680 with any questions.

Division of Corporation Finance
Office of Transportation and Leisure