



DIVISION OF
CORPORATION FINANCE

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

February 5, 2019

Gregory Zikos
Chief Financial Officer
Costamare Inc.
7 rue du Cabian
MC 98000 Monaco

Re: Costamare Inc.
Form 20-F for the Year Ended December 31, 2017
Filed February 27, 2018
File No. 001-34934

Dear Mr. Zikos:

We have completed our review of your filings. 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 Transportation and Leisure

cc: A. Gabrielides