



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