



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

DIVISION OF
CORPORATION FINANCE

July 25, 2019

Via E-mail

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

**Re: Costamare Inc.
Form 20-F for the Fiscal Year Ended December 31, 2018
Filed March 7, 2019
File No. 1-34934**

Dear Mr. Konstantakopoulos:

We refer you to our comment letter dated July 8, 2019 regarding business contacts with Sudan. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: C. Scott Bennett, Esq.
Cravath, Swaine & Moore LLP

Anne Parker
Assistant Director