



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 11, 2017

John Gellert  
Chief Executive Officer  
SEACOR Marine Holdings Inc.  
7910 Main Street, 2nd Floor  
Houma, LA 70360

**Re: SEACOR Marine Holdings Inc.**  
**Form 10-12B**  
**Filed December 14, 2016**  
**File No. 001-37966**

Dear Mr. Gellert:

We have completed our review of your filing. 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/ Susan Block

Susan Block  
Attorney-Advisor  
Office of Transportation and Leisure

cc: Brett Nadritch  
Milbank