



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 3, 2008

via U.S. mail and facsimile

T. Jay Collins, President and Chief Executive Officer
Oceaneering International, Inc.
11911 FM 529
Houston, Texas 77041-3000

**Re: Oceaneering International, Inc.
Form 10-K
Filed February 27, 2008
File No. 1-10945**

Dear Mr. Collins:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: A. Nguyen Parker
J. Madison