



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

DIVISION OF  
CORPORATION FINANCE

September 1, 2022

Alan Curtis  
Senior Vice President, Chief Financial Officer  
Oceaneering International Inc.  
11911 FM 529  
Houston, Texas 77041

**Re: Oceaneering International Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 25, 2022**  
**File No. 001-10945**

Dear Mr. Curtis:

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,

Division of Corporation Finance  
Office of Energy & Transportation