

August 1, 2008

Mail Stop 3561

Richard Ryan  
Senior Vice President and Chief Financial Officer  
SEACOR Holdings Inc.  
2200 Eller Drive  
P.O. Box 13038  
Fort Lauderdale, FL 33316

**RE: SEACOR Holdings Inc.**  
**File No. 001-12289**  
**Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Mr. Ryan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief