



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

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.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 25, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed July 29, 2010**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2010**  
**Filed October 29, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 12, 2010**  
**File No. 001-12289**

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