



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2012

Via E-mail

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, 2011  
Filed February 24, 2012  
Definitive Proxy Statement on Schedule 14A  
Filed April 30, 2012  
File No. 001-12289**

Dear Mr. Ryan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s Max A. Webb

Max A. Webb  
Assistant Director