



DIVISION OF
CORPORATION FINANCE

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

January 15, 2015

Matthew Cenac
Senior Vice President and Chief Financial Officer
SEACOR Holdings, Inc.
2200 Eller Drive, P.O. Box 13038,
Fort Lauderdale, Florida 33316

Re: SEACOR Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2013
Filed March 3, 2014
File No. 001-12289

Form 10-Q for Fiscal Quarter Ended September 30, 2014
Filed October 27, 2014
File No. 001-12289

Dear Mr. Cenac:

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/ Lyn Shenk

Lyn Shenk
Branch Chief