



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

May 19, 2006

Via Facsimile

Mr. Dean E. Taylor  
President and Chief Executive Officer  
Tidewater Inc.  
601 Poydras Street  
New Orleans, LA 70130

**RE: Tidewater Inc.**  
**Form 10-K: For the Year Ended March 31, 2005**  
**File Number: 001-11605**

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Mr. J. Keith Lousteau, Executive Vice President and Chief Financial Officer  
Mr. Joseph M. Bennett, Senior Vice President and Principal Accounting Officer