



DIVISION OF
CORPORATION FINANCE

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

May 18, 2012

Via E-mail

Quinn P. Fanning
Executive Vice President and Chief Financial Officer
Tidewater Inc.
601 Poydras Street, Suite 1900
New Orleans, LA 70130

Re: Tidewater Inc.
Form 10-K for Fiscal Year Ended March 31, 2011
Filed May 19, 2011
File No. 001-06311
Form 10-Q for Quarterly Period Ended December 31, 2011
Filed February 3, 2012
File No. 001-06311

Dear Mr. Fanning:

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