



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2018

John T. Rynd  
President and Chief Executive Officer  
Tidewater Inc.  
6002 Rogerdale Road  
Suite 600  
Houston, TX 77072

**Re: Tidewater Inc.**  
**Registration Statement on Form S-1**  
**Filed October 29, 2018**  
**File No. 333-228029**

Dear Mr. Rynd:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Form S-1

General

1. Please include, or incorporate by reference to the extent you are eligible, the financial statements of GulfMark Offshore, Inc., along with the related pro forma financial statements, for the periods required by Article 8-04 to Regulation S-X.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

John T. Rynd  
Tidewater Inc.  
November 7, 2018  
Page 2

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact J. Nolan McWilliams, Attorney-Advisor, at (202) 551-3217 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions you may have.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Hope Spencer