

Coras Milano
Director
Securities Operations

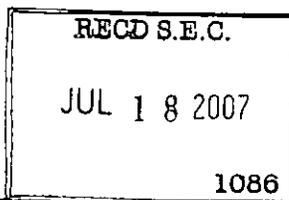


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CERTNYS

1-33607

July 18, 2007



Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GULFMARK OFFSHORE, INC., Common Stock, par value \$0.01 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 18, 2007. Tentative listing date - July 20, 2007.

Sincerely,

PROCESSED

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THOMSON
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END