



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 16, 2018

Bruce Weins  
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, 2016  
Filed March 30, 2017  
File No. 001-12289**

Dear Mr. Weins:

We have completed our review of your filing. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure