



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2024

Konstantinos Konstantakopoulos  
Chief Executive Officer  
Costamare Inc.  
7 rue du Gabian  
MC 98000 Monaco

**Re: Costamare Inc.**  
**Registration Statement on Form F-3**  
**Filed March 29, 2024**  
**File No. 333-278366**

Dear Konstantinos Konstantakopoulos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cheryl Brown at 202-551-3905 or Daniel Morris at 202-551-3314 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: D. Scott Bennett, Esq.