



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

DIVISION OF  
CORPORATION FINANCE

January 11, 2022

Jesús Llorca  
Chief Financial Officer  
SEACOR Marine Holdings Inc.  
12121 Wickchester Lane  
Suite 500  
Houston, TX 77079

**Re: SEACOR Marine Holdings Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed March 12, 2021**  
**File No. 001-37966**

Dear Mr. Llorca:

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,

Division of Corporation Finance  
Office of Energy & Transportation