

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

DIVISION OF CORPORATION FINANCE

January 13, 2011

Richard Ryan Senior Vice President and Chief Financial Officer SEACOR Holdings Inc. 2200 Eller Drive, P.O. Box 13038 Fort Lauderdale, FL 33316

> Re: SEACOR Holdings Inc. Form 10-K for Fiscal Year Ended December 31, 2009 Filed February 25, 2010 Form 10-Q for Fiscal Quarter Ended June 30, 2010 Filed July 29, 2010 Form 10-Q for Fiscal Quarter Ended September 30, 2010 Filed October 29, 2010 Definitive Proxy Statement on Schedule 14A Filed April 12, 2010 File No. 001-12289

Dear Mr. Ryan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief