



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

May 19, 2006

Via Facsimile

Mr. Dean E. Taylor
President and Chief Executive Officer
Tidewater Inc.
601 Poydras Street
New Orleans, LA 70130

**RE: Tidewater Inc.
Form 10-K: For the Year Ended March 31, 2005
File Number: 001-11605**

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Mr. J. Keith Lousteau, Executive Vice President and Chief Financial Officer
Mr. Joseph M. Bennett, Senior Vice President and Principal Accounting Officer