

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

August 22, 2019

Quintin V. Kneen Chief Financial Officer Tidewater Inc. 6002 Rogerdale Road, Suite 600 Houston, Texas 77072

Re: Tidewater Inc.

Form 10-K for Fiscal Year Ended December 31, 2018

File No. 001-06311

Filed February 28, 2019

Dear Mr. Kneen:

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 Transportation and Leisure