

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



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Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Costamare Inc., 8.50% Series C Cumulative Redeemable Perpetual Preferred Stock, par value \$0.0001, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 15, 2014. Tentative listing date – January 22, 2014.

Sincerely,