

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

August 12, 2024

Alan R. Curtis Chief Financial Officer Oceaneering International, Inc. 5875 North Sam Houston Parkway West Suite 400 Houston, TX 77086

> Re: Oceaneering International, Inc. Form 10-K for the fiscal year ended December 31, 2023 File No. 001-10945

Dear Alan R. Curtis:

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