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TIDEWATER INC

Form 3 January 31, 2008

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

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting

Person *

TAYLOR CINDY B

(Last)

(First)

(Middle)

Statement

(Month/Day/Year)

01/29/2008

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

TIDEWATER INC [TDW]

4. Relationship of Reporting Person(s) to Issuer

5. If Amendment, Date Original

Filed(Month/Day/Year)

C/O TIDEWATER INC., 601 POYDRAS STREET, SUITE 1900

(Street)

10% Owner _X_ Director Officer

(Check all applicable)

Other (give title below) (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)

X Form filed by One Reporting

Person

Form filed by More than One

Reporting Person

NEW ORLEANS, LAÂ 70130

(City) (State) (Zip)

1. Title of Security (Instr. 4)

2. Amount of Securities Beneficially Owned

(Instr. 4)

3. Ownership

> (I) (Instr. 5)

4. Nature of Indirect Beneficial Ownership

Form: Direct (D) or Indirect

Table I - Non-Derivative Securities Beneficially Owned

(Instr. 5)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Date

Exercisable

SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying **Derivative Security**

5. 4 Conversion Ownership or Exercise Form of

6. Nature of Indirect Beneficial Ownership (Instr. 5)

(Instr. 4)

Expiration Title Date

Amount or Number of

Derivative Price of Derivative Security: Security Direct (D)

Shares

or Indirect (I) (Instr. 5)

Reporting Owners

Reporting Owner Name / Address

Director 10% Owner Officer Other

TAYLOR CINDY B
C/O TIDEWATER INC.
601 POYDRAS STREET, SUITE 1900
NEW ORLEANS, LAÂ 70130

Signatures

Margaret Murphy as attorney-in-fact for Cindy Taylor

01/31/2008

**Signature of Reporting Person

Date

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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