

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): June 9, 2017

**SEACOR Marine Holdings Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction  
of Incorporation)

**001-37966**

(Commission  
File Number)

**47-2564547**

(IRS Employer  
Identification No.)

**7910 Main Street, 2nd Floor, Houma LA**

(Address of Principal Executive Offices)

**70360**

(Zip Code)

Registrant's telephone number, including area code

**(985) 876-5400**

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company  x

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.  o

**Item 4.01 Changes in Registrant’s Certifying Accountant.***(a) Dismissal of Independent Registered Public Accounting Firm.*

On June 9, 2017, SEACOR Marine Holdings Inc. (the “Company”), with the approval of the Audit Committee of the Company’s Board of Directors, dismissed Ernst & Young LLP (“EY”) as the Company’s independent registered public accounting firm.

During the Company’s two most recent fiscal years ended December 31, 2016 and December 31, 2015 and during the subsequent interim period from January 1, 2017 through June 9, 2017, (i) there were no disagreements with EY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that, if not resolved to EY’s satisfaction, would have caused EY to make reference to the subject matter of the disagreement in connection with its reports and (ii) there were no “reportable events” as defined in Item 304(a)(1)(v) of Regulation S-K, except as noted below.

The audit reports of EY on the consolidated financial statements of the Company for each of the two most recent fiscal years ended December 31, 2016 and December 31, 2015 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the audit for the year ended December 31, 2016, material weaknesses in internal control were identified related to the (i) review and approval of manual journal entries made to the Company’s general ledger and (ii) review and documentation of assumptions, data and calculations used in the Company’s assessment of potential impairments of vessels and other-than-temporary impairments of its equity method investments.

The Company provided EY with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (“SEC”) and requested that EY furnish it with a letter addressed to the SEC stating whether it agrees with the above statements in Item 4.01(a). A copy of EY’s letter, dated June 15, 2017, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

*(b) Engagement of New Independent Registered Public Accounting Firm.*

On June 9, 2017, upon the recommendation of the Audit Committee, the Company’s Board of Directors authorized the Company to engage Grant Thornton LLP (“Grant Thornton”) as the Company’s independent registered public accounting firm for the year ending December 31, 2017, who were formally engaged on June 12, 2017.

During the two most recent fiscal years ended December 31, 2016 and December 31, 2015 and during the subsequent interim period from January 1, 2017 through June 9, 2017, neither the Company nor anyone on its behalf consulted Grant Thornton regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided to the Company that was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of a “disagreement” or a “reportable event,” each as defined in Regulation S-K Item 304(a)(1)(iv) and 304(a)(1)(v), respectively.

**Item 9.01. Financial Statements and Exhibits.**

On June 2, 2017, SEACOR Marine Holdings Inc. (“SEACOR Marine”) issued a press release announcing the completion of the previously announced spin-off of SEACOR Marine by SEACOR Holdings Inc. and the start of SEACOR Marine’s operations as an independent company. A copy of the press release is attached hereto as Exhibit 99.1.

*(d) Exhibits.*

Exhibit No.	Description
16.1	Letter from Ernst & Young LLP, dated June 15, 2017 to the Securities and Exchange Commission.

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SEACOR Marine Holdings Inc.

By: /s/ MATTHEW CENAC

Name: Matthew Cenac

Title: Executive Vice President and  
Chief Financial Officer

Dated: June 15, 2017

## EXHIBIT INDEX

Exhibit No.	Description
16.1	Letter from Ernst & Young LLP, dated June 15, 2017 to the Securities and Exchange Commission.

June 15, 2017

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated June 15, 2017, of SEACOR Marine Holdings Inc. and are in agreement with the statements contained in the second and third paragraphs of Item 4.01 (a) on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Regarding the registrant's statement concerning the lack of internal control to prepare financial statements, included in the third paragraph of Item 4.01 (a) on page two therein, we had considered such matters in determining the nature, timing and extent of procedures performed in our audit of the registrant's 2016 financial statements.

/s/ Ernst & Young LLP