

TIDEWATER INC  
Form S-8 POS  
August 10, 2006  
As filed with the Securities and Exchange Commission on August 10, 2006.

Registration No. 333-47687

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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Post-Effective Amendment No. 1 to  
**FORM S-8**  
**REGISTRATION STATEMENT**

*under*

*THE SECURITIES ACT OF 1933*

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**Tidewater Inc.**

*(Exact name of registrant as specified in its charter)*

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**Delaware**  
*(State or other jurisdiction of  
incorporation or organization)*

**74-0487776**  
*(I.R.S. Employer  
Identification No.)*

**601 Poydras Street**

**Suite 1900**

**New Orleans, Louisiana 70130**

*(Address, including zip code, or registrant's  
principal executive offices)*

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**Tidewater Inc. Employee Restricted Stock Plan**

*(Full title of the plan)*

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**Cliffe F. Laborde**

**Executive Vice President, Secretary and General Counsel**

**Tidewater Inc.**

**601 Poydras Street**

**Suite 1900**

**New Orleans, Louisiana 70130**

**(504) 566-4545**

*(Name, address, including zip code, and telephone number,  
including area code, of agent for service)*

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*Copy to:*

**Margaret F. Murphy**

**Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P.**

**201 St. Charles Avenue**

**New Orleans, Louisiana 70170-5100**

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**DEREGISTRATION**

In accordance with the undertakings contained in Part II of this Registration Statement No. 333-47687, the Registrant hereby files this Post-Effective Amendment No. 1 to remove from registration all of the securities registered under this Registration Statement that remain unsold on the date hereof.

The Registrant hereby removes from registration 1,093 shares of common stock issuable under the Employee Restricted Stock Plan.

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**SIGNATURES**

**The Registrant.** Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New Orleans, State of Louisiana, on July 20, 2006.

Tidewater Inc.

By: /s/ Cliffe F. Laborde  
 Cliffe F. Laborde  
 Executive Vice President,  
 Secretary and General Counsel

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacity and on the date indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Dean E. Taylor  Dean E. Taylor	Chairman of the Board, President and Chief Executive Officer (Principal Executive Officer)	July 20, 2006
/s/ J. Keith Lousteau  J. Keith Lousteau	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	July 20, 2006
/s/ Joseph M. Bennett  Joseph M. Bennett	Senior Vice President, Principal Accounting Officer and Chief Investor Relations Officer (Principal Accounting Officer)	July 20, 2006
/s/ Arthur R. Carlson  Arthur R. Carlson	Director	July 20, 2006
/s/ Richard T. du Moulin  Richard T. du Moulin	Director	July 20, 2006
/s/ J. Wayne Leonard  J. Wayne Leonard	Director	July 20, 2006
/s/ Jon C. Madonna  Jon C. Madonna	Director	July 20, 2006
/s/ William C. O Malley  William C. O Malley	Director	July 20, 2006
/s/ Paul W. Murrill  Paul W. Murrill	Director	July 20, 2006

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/s/ Richard A. Pattarozzi

Director

July 20, 2006

Richard A. Pattarozzi

Director

Nicholas J. Sutton

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/s/ Jack E. Thompson

Director

July 20, 2006

Jack E. Thompson

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