



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

August 15, 2008

via U.S. mail

Mr. Ronald E. Smith
President
Deep Down, Inc.
15473 East Freeway
Channelview, Texas 77530

**Re: Deep Down, Inc.
Schedule 14C
Filed June 16, 2008
File No. 0-30351**

**Form 10-KSB/A
Filed May 1, 2008
File No. 0-30351**

**Form 10-Q
Filed May 16, 2008
File No. 0-30351**

Dear Mr. Smith:

We have completed our review of the above referenced filings and your response letter and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

Cc: J. Madison

Via facsimile
Robert Sonfield
(713) 877-1547