



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

April 10, 2009

Mr. Ronald E. Smith
President and Chief Executive Officer
Deep Down, Inc.
15473 East Freeway
Channelview, TX 77530

Re: Deep Down, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 1, 2008
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 000-30351

Dear Mr. Smith:

We have completed our review of your filings and do not, at this time, have any further comments.

Sincerely,

Christopher J. White
Branch Chief