



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2008

**Via U.S. Mail and Fax (713) 350-5105**

Ms. Lisa W. Rodriguez  
Chief Financial Officer  
Hercules Offshore, Inc.  
9 Greenway Plaza, Suite 2200  
Houston, TX 77046

**Re: Hercules Offshore, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 27, 2008**

**Form 10-Q for the Quarterly Period Ended June 30, 2008  
Filed July 31, 2008  
File No. 0-51582**

Dear Ms. Rodriguez:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief