



DIVISION OF
CORPORATION FINANCE

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

January 27, 2011

Mr. Stephen M. Butz
Senior Vice President, Chief Financial Officer and Treasurer
Hercules Offshore, Inc.
9 Greenway Plaza, Suite 2200
Houston, Texas 77046

Re: Hercules Offshore, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 2, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 26, 2010
Form 10-Q for Fiscal Quarter Ended September 30, 2010
Filed October 28, 2010
File No. 000-51582

Dear Mr. Butz:

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

Sincerely,

H. Roger Schwall
Assistant Director