



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 17, 2009

Mr. David West Griffin  
Chief Financial Officer and Director  
Energy XXI (Bermuda) Limited  
Canon's Court  
22 Victoria Street, PO Box HM 1179  
Hamilton HM EX, Bermuda

**Re: Energy XXI (Bermuda) Limited**  
**Form 10-K for the Fiscal Year Ended June 30, 2008**  
**Filed September 11, 2008**  
**File No. 001-33628**  
**Response Letter Dated March 19, 2009**

Dear Mr. Griffin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director