



DIVISION OF
CORPORATION FINANCE

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

April 28, 2011

Via Facsimile

Mr. David West Griffin
Chief Financial Officer
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 Fiscal Year Ended
June 30, 2010
Filed September 8, 2010
Form 8-K
Filed December 22, 2010
File No. 001-33628**

Dear Mr. Griffin:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief