



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

DIVISION OF CORPORATION FINANCE  
MAIL STOP 7010

August 6, 2008

**Ms. Lisa B. Buchanan**  
**Corporate Secretary**  
**Cal Dive International, Inc.**  
**400 N Sam Houston Parkway E.**  
**Houston, Texas 77060**

**RE: Cal Dive International, Inc.**  
**Form S-1**  
**Filed December 31, 2007**  
**File No. 333-148142**

Dear Ms. Buchanan:

We have completed our review of your Form 10-K, Form S-3, and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director