



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

October 23, 2009

Mr. G. Kregg Lunsford
Executive Vice President and Chief Financial Officer
Cal Dive International, Inc.
2500 City West Boulevard, Suite 2200
Houston, Texas 77042

Re: Cal Dive International, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 23, 2009
File No. 001-33206

Dear Mr. Lunsford:

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

Sincerely,

Karl Hiller
Branch Chief