



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2009

Mr. Anthony Tripodo  
Executive Vice President and Chief Financial Officer  
Helix Energy Solutions Group, Inc.  
400 North Sam Houston Parkway East, Suite 400  
Houston, Texas 77060

**Re: Helix Energy Solutions Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-32936**

Dear Mr. Tripodo:

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