



DIVISION OF
CORPORATION FINANCE

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

February 26, 2010

Mr. John A. Clerico
Chief Executive Officer and Chairman of the Board
Global Industries, Ltd.
11490 Westheimer, Suite 400
Houston, TX 77077

**Re: Global Industries, Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Schedule 14A Filed April 3, 2009
Response Letters Dated January 22, 2010 and February 19, 2010
File No. 0-21086**

Dear Mr. Clerico:

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