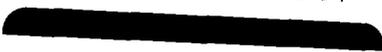


Director  
Securities Operations

*CHK 946829*



06037085

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New York, New York 10005  
t 212.656.5026 | f 212.656.5893  
pmadho@nyse.com

*CERTNYS*

REC'D S.E.C.  
JUL 14 2006  
1086

*1-32936*

July 14, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HELIX ENERGY SOLUTIONS GROUP, INC., Common Stock, without par value and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 14, 2006. Tentative listing date – July 18, 2006.

Sincerely,

*[Handwritten signature]*

PROCESSED

*B* JUL 17 2006  
THOMSON  
FINANCIAL