James O. Harp, Jr. Executive Vice President and Chief Financial Officer Hornbeck Offshore Services, Inc. 103 Northpark Boulevard Covington, Louisiana 70433

> Re: Hornbeck Offshore Services, Inc. Form 10-K for the Year Ended December 31, 2018 Filed February 28, 2019 File No. 001-32108

Dear Mr. Harp:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Corporation Finance

Office of

Transportation and Leisure