

December 9, 2010

## **VIA FACSIMILE AND EDGAR**

Mr. David R. Humphrey United States Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE Washington, D.C. 20549

SUBJECT: Annual Report on Form 10-K for the Year Ended December 31, 2009

(SEC File No. 001-32108)

Dear Mr. Humphrey:

We received your comment letter dated December 6, 2010, relating to your review of our Annual Report on Form 10-K for the fiscal year ended December 31, 2009. In order to fully address all of the points raised in your comment letter, the Company believes that it will require additional time to sufficiently consider and respond to such comments. This letter confirms our December 8, 2010 conversation with Kristin Shifflett regarding a request for an extension of time necessary to respond to your letter. The Company anticipates submitting a response to your letter on or before February 11, 2011.

Should you have any additional questions, please contact me by phone at (985) 727-6802, fax at (985) 727-2006 or e-mail at <u>james.harp@hornbeckoffshore.com</u>. We will be pleased to provide any additional information that may be necessary. Thank you.

Sincerely yours,

HORNBECK OFFSHORE SERVICES, INC.

James O. Harp, Jr. Executive Vice President and Chief Financial Officer

Phone: (985) 727-2000

(985) 727-2006

Copies to:

Todd M. Hornbeck, Chairman, President and Chief Executive Officer Samuel A. Giberga, Senior Vice President and General Counsel Timothy P. McCarthy, Vice President and Chief Accounting Officer

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