



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 24, 2009

Todd M. Hornbeck
Chief Executive Officer
Hornbeck Offshore Services, Inc.
103 Northpark Boulevard, Suite 300
Covington, LA 70433

Re: Hornbeck Offshore Services, Inc.
File Number: 001-32108
Form 10-K for the fiscal year ended December 31, 2007
Schedule 14 filed 4/15/2008

Dear Mr. Hornbeck:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel Morris
Attorney-Advisor