



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2011

Mr. James Harp, Jr.  
Executive Vice President  
Hornbeck Offshore Services, Inc.  
103 Northpark Boulevard, Suite 300  
Covington, Louisiana 70433

**Re: Hornbeck Offshore Services, Inc.  
Form 10-K for the year ended December 31, 2009  
File No. 001-32108**

Dear Mr. Harp:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief