



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**via facsimile and U.S. mail**

Mr. A. Wade Pursell  
Chief Financial Officer  
Helix Energy Solutions Group, Inc.  
400 N. Sam Houston Parkway E. Suite 400  
Houston, Texas 77060

June 20, 2007

Re: **Helix Energy Solutions Group, Inc.**  
Form 10-K for fiscal year ended December 31, 2006  
Filed March 1, 2007  
File No. 1-32936

Dear Mr. Pursell:

We have completed our review of Helix Energy Solutions Group, Inc.'s 2006 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief