



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

July 9, 2008

Mr. Terence E. Hall  
Chief Executive Officer  
Superior Energy Services, Inc.  
1105 Peters Road  
Harvey, Louisiana 70058

**Re: Superior Energy Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
Filed May 9, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 18, 2008  
Response Letter Dated May 22, 2008  
File No. 333-22603**

Dear Mr. Hall:

We have reviewed your filings and response letter and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2008

Controls and Procedures, page 24

1. Please note that your disclosure in the second paragraph should indicate whether there was *any* change to your internal controls over financial reporting that has materially affected or is reasonably likely to materially affect your internal controls over financial reporting *during the period covered by your report*, rather than subsequent to such period.

Definitive Proxy Statement filed April 18, 2008

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Executive Compensation, page 10

Compensation Discussion and Analysis, page 10

2. We note your response to each of our prior comments 6, 7 and 8. In connection with each such prior comment, please provide an example of the disclosure that you intend to use. Please ensure that such examples also incorporate your responses to our comments 3 and 4 below.

Components of Executive Compensation, page 13

Annual Incentive Bonus, page 13

3. We note your response to our prior comment 6. With respect to the target and stretch total recordable incident rate and lost time incident rate thresholds of .91/.80 and .12/.10, respectively, please use plain language to clarify in future filings the mechanics of how such thresholds are used in the calculation of the annual incentive bonus payout.

Long-Term Incentives, page 15

Determination of 2007 Awards, page 16

4. We note your response to our prior comment 8 and re-issue such comment. To the extent material to the determination of the long-term incentive awards for 2007 for each named executive officer, please identify the “key accomplishments” of each member of the management team. See Item 402(b)(2)(vii) of Regulation S-K. In addition, please identify the “internally established goals” considered by your compensation committee in approving your chief executive officer’s recommendation for your other officers and in determining your chief executive officer’s award. See Item 402(b)(1)(v) of Regulation S-K.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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You may contact Lily Dang at (202) 551-3867 or Karl Hiller, Branch Chief at (202) 551-3686 if you have questions regarding comments on the financial statements and related matters. You may contact Laura Nicholson at (202) 551-3584 or Timothy Levenberg, Special Counsel at (202) 551-3707 with questions about legal comments. Please contact me at (202) 551-3740 with any other questions.

Sincerely,

H. Roger Schwall  
Assistant Director