

Mail Stop 3561

February 12, 2007

BY U.S. Mail and Facsimile

Mr. James O. Harp, Jr.  
Chief Financial Officer  
HORNBECK OFFSHORE SERVICES, INC.  
103 Northpark Boulevard, Suite 300  
Covington, Louisiana 70433

**Re: Hornbeck Offshore Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 1-32108**

Dear Mr. Harp:

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

Sincerely,

David R. Humphrey  
Branch Chief