



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

DIVISION OF
CORPORATION FINANCE

December 15, 2010

Terrence E. Hall
Chairman of the Board and Chief Executive Officer
Superior Energy Services, Inc.
601 Poydras, Suite 2400
New Orleans, Louisiana 70130

**Re: Superior Energy Services, Inc.
Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-34037**

Dear Mr. Hall:

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

Sincerely,

H. Roger Schwall
Assistant Director