

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
under
THE SECURITIES ACT OF 1933

SUPERIOR ENERGY SERVICES, INC.

(Exact name of Registrant as specified in its charter)

Delaware
*(State or other jurisdiction
of incorporation or organization)*

75-2379388
*(I.R.S. Employer
Identification No.)*

1105 Peters Road
Harvey, Louisiana 70058
*(Address, including zip code, of
Registrant's principal executive offices)*

Amended and Restated Superior Energy Services, Inc.
2004 Directors Restricted Stock Units Plan
(Full title of the plan)

Robert S. Taylor
Chief Financial Officer, Executive Vice President and Treasurer
1105 Peters Road
Harvey, Louisiana 70058
(504) 362-4321

*(Name, address, including zip code, and telephone number,
including area code, of agent for service)*

Copy to:

Margaret F. Murphy
Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P.
201 St. Charles Avenue
New Orleans, Louisiana 70170-5100

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be Registered ⁽¹⁾	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock (\$0.001 par value per share)	100,000 shares ⁽²⁾	\$32.13 ⁽³⁾	\$3,213,000	\$343.79

- (1) Upon a stock split, stock dividend or similar transaction in the future and during the effectiveness of this Registration Statement involving Common Stock of the Company, the number of shares registered shall be automatically increased to cover the additional shares in accordance with Rule 416(a) under the Securities Act of 1933.
- (2) Represents the number of additional shares of the Common Stock of the Company reserved for issuance pursuant to the Amended and Restated 2004 Directors Restricted Stock Units Plan (the "Plan"). 200,000 shares issuable pursuant to the Plan were previously registered on Registration Statement No. 333-116078.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) under the Securities Act of 1933, based on the average of the high and low price per share of the Common Stock on The New York Stock Exchange on August 18, 2006.

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Consent of KPMG LLP

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REGISTRATION OF ADDITIONAL SECURITIES

On June 2, 2004, Superior Energy Services, Inc., a Delaware corporation (the “Company”) registered 200,000 shares of its common stock, par value \$0.001 per share (“Common Stock”), to be offered or sold to participants under the Superior Energy Services, Inc. 2004 Directors Restricted Stock Units Plan, as amended from time to time (the “Plan”) pursuant to the Registration Statement on Form S-8 (File No. 333-116078). The Plan was amended by the Company’s stockholders on May 23, 2006, to increase the number of shares available for issuance under the Plan by 100,000 shares of Common Stock. This Registration Statement is being filed pursuant to General Instruction E to Form S-8 (Registration of Additional Securities) in order to register such additional 100,000 shares of Common Stock which may be offered or sold to participants under the Plan.

INCORPORATION BY REFERENCE

The contents of the Registration Statement on Form S-8 (File No. 333-116078) with respect to 200,000 shares of Common Stock are hereby incorporated by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

- 5.1 Opinion of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P.
 - 23.1 Consent of KPMG LLP
 - 23.2 Consent of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P. (included in Exhibit 5.1)
 - 24.1 Power of Attorney (included on signature page)
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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Harvey, Louisiana, on August 22, 2006.

SUPERIOR ENERGY SERVICES, INC.

By: /s/ Terence E. Hall
Terence E. Hall
Chairman of the Board and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENT, that each person whose signature appears immediately below constitutes and appoints Terence E. Hall and Robert S. Taylor, and each of them acting individually, his true and lawful attorney-in-fact and agent, with full power of substitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on August 22, 2006.

<u>Signature</u>	<u>Title</u>
<u>/s/ Terence E. Hall</u> Terence E. Hall	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)
<u>/s/ Robert S. Taylor</u> Robert S. Taylor	Executive Vice President, Treasurer and Chief Financial Officer (Principal Financial and Accounting Officer)
<u>/s/ James M. Funk</u> James M. Funk	Director
<u>/s/ Ernest E. Howard, III</u> Ernest E. Howard, III	Director
<u>/s/ Richard A. Pattarozzi</u> Richard A. Pattarozzi	Director
<u>/s/ Justin L. Sullivan</u> Justin L. Sullivan	Director
<u>/s/ Enoch L. Dawkins</u> Enoch L. Dawkins	Director

Exhibit Index

Exhibits	Description of Exhibit
5.1	Opinion of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P.
23.1	Consent of KPMG LLP
23.2	Consent of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P. (included in Exhibit 5.1)
24.1	Power of Attorney (included on signature page)

August 22, 2006

Superior Energy Services, Inc.
1105 Peters Road
Harvey, Louisiana 70058

Gentlemen:

We have acted as counsel for Superior Energy Services, Inc., a Delaware corporation (the "Company"), in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended, relating to the registration of additional securities in the amount of 100,000 shares of common stock, \$.001 par value per share, pursuant to the terms of the Amended and Restated Superior Energy Services, Inc. 2004 Directors Restricted Stock Units Plan (the "Plan").

Based upon the foregoing and upon our examination of such matters as we deem necessary to furnish this opinion, we are of the opinion that the shares covered by the Registration Statement have been duly authorized and, when issued for at least par value upon the terms described in the Plan and the Registration Statement, will be validly issued and outstanding, fully paid and nonassessable.

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

JONES, WALKER, WAECHTER,
POITEVENT, CARRÈRE & DENÈGRE, L.L.P.

By: /s/ William B. Masters

William B. Masters

Partner

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Superior Energy Services, Inc.:

We consent to the use of our reports dated March 8, 2006, except as to Note 14 which is as of May 11, 2006 and except as to Note 18 which is as of August 14, 2006, with respect to the consolidated financial statements and related financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting incorporated herein by reference.

/s/ KPMG LLP

New Orleans, Louisiana

August 18, 2006