

January 31, 1997

VIA EDGAR

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Superior Energy Services, Inc.  
Request for Withdrawal

Ladies and Gentlemen:

On January 15, 1997, Superior Energy Services, Inc. (the "Registrant"), filed via the Securities and Exchange Commission's (the "Commission") EDGAR system a Post-Effective Amendment to Form SB-2 on Form S-3 (Registration Statement No. 333-25987) (the "Post-Effective Amendment"). The Registrant, at the request of a member of the Commission's Staff due to differing interpretations of Rule 401, requests that the Post-Effective Amendment be withdrawn.

Should you have any questions, please contact the undersigned at (504) 393-7774.

Sincerely,

/s/ Robert Taylor

Robert Taylor