## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 Notice of Effectiveness

**Effectiveness Date:** July 19, 2006

**Accession Number:** 0000950129-06-007088

**Submission Type:** POS AM

**CIK:** <u>0000866829</u>

**Company Name:** HELIX ENERGY SOLUTIONS GROUP INC

File Number: <u>333-132922</u>