HELIX ENERGY SOLUTIONS GROUP INC Form 8-K October 03, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 Form 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 2, 2006

Helix Energy Solutions Group, Inc.

(Exact name of registrant as specified in its charter)

Minnesota 001-32936 95-3409686

(State or other jurisdiction of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

400 N. Sam Houston Parkway E., Suite 400 Houston, Texas 77060

(Zip Code)

(Address of principal executive offices)

281-618-0400

(Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure

Attached as Exhibit 99.1 and incorporated by reference herein is the press release issued by Helix Energy Solutions Group, Inc. on October 2, 2006 announcing revised 2006 earnings guidance. This information is not deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 and is not incorporated by reference into any Securities Act registration statements.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Number	Description
99.1	Press Release of Helix Energy Solutions Group, Inc. dated October 2, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: October 3, 2006

HELIX ENERGY SOLUTIONS GROUP, INC.

By: /s/ A. WADE PURSELL

A. Wade Pursell

Senior Vice President and Chief Financial

Officer

Index to Exhibits

Exhibit No. Description

99.1 Press Release of Helix Energy Solutions Group, Inc. dated October 2, 2006.