

HELIX ENERGY SOLUTIONS GROUP INC

Form 8-K

December 15, 2006

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**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): December 14, 2006**  
**Helix Energy Solutions Group, Inc.**  
(Exact name of registrant as specified in its charter)

<b>Minnesota</b> (State or other jurisdiction of incorporation)	<b>001-32936</b> (Commission File Number)	<b>95-3409686</b> (IRS Employer Identification No.)
<b>400 N. Sam Houston Parkway E., Suite 400</b> <b>Houston, Texas</b> (Address of principal executive offices)	<b>281-618-0400</b> (Registrant's telephone number, including area code)	<b>77060</b> (Zip 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):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01 Regulation FD Disclosure**

Attached hereto as Exhibits 99.1 and 99.2, respectively, and incorporated by reference herein are the press release and presentation issued by Helix Energy Solutions Group, Inc. (the Company ) on December 14, 2006 regarding the Company s earnings guidance for 2007. 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.**

(c) *Exhibits.*

Number	Description
99.1	Press Release of Helix Energy Solutions Group, Inc. dated December 14, 2006.
99.2	2007 Earnings Guidance Presentation.

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**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: December 15, 2006

HELIX ENERGY SOLUTIONS GROUP, INC.

By:                    /s/ A. WADE PURSELL  
                              A. Wade Pursell  
                              Senior Vice President and Chief Financial  
  Officer

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