



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

September 7, 2006

Mr. Gregory L. Cauthen  
Chief Financial Officer  
Transocean Inc.  
4 Greenway Plaza  
Houston, Texas 77046

**Re: Transocean Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 9, 2006**  
**File No. 333-75899**

Dear Mr. Cauthen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief