



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 4, 2008

Mr. Robert L. Long  
Chief Executive Officer  
Transocean Inc.  
4 Greenway Plaza  
Houston, TX 77046

**RE: Transocean Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**Schedule 14A filed April 2, 2008**  
**Response Letter Dated June 25, 2008**  
**Response Letter Dated July 28, 2008**  
**File No. 3-75899**

Dear Mr. Long:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director