



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 27, 2006

Ms. Lisa W. Rodriguez  
Senior Vice President and Chief Financial Officer  
Weatherford International Ltd.  
515 Post Oak Boulevard  
Houston, Texas 77027-3415

**Re: Weatherford International Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 10, 2006  
File No. 001-31339**

Dear Ms. Rodriguez:

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

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne