



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 16, 2008

Via U.S. mail and facsimile

Bernard J. Duroc-Danner, Chief Executive Officer  
Weatherford International Ltd.  
515 Post Oak Boulevard  
Suite 600  
Houston, Texas 77027

**Re: Weatherford International Ltd.  
Form 10-K  
Filed February 21, 2008  
File No. 1-31339**

**Schedule 14A  
Filed March 18, 2008  
File No. 1-31339**

Dear Mr. Duroc-Danner:

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

Cc: J. Madison  
A. Nguyen Parker