



DIVISION OF
CORPORATION FINANCE

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

November 3, 2016

Mail Stop 4631

Via Email

Mr. Stuart Spence
Chief Financial Officer
McDermott International, Inc.
757 N. Eldridge PKWY
Houston, Texas 77079

Re: McDermott International, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 22, 2016
Form 8-K dated February 18, 2016
Filed February 22, 2016
Form 8-K dated July 26, 2016
Filed July 26, 2016
File No. 001-08430

Dear Mr. Spence:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction