



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 12, 2009

Via U.S. Mail and Facsimile

Simon Ayat  
Chief Financial Officer  
Schlumberger N.V. (Schlumberger Limited)  
Parkstraat 83  
The Hague, The Netherlands 2514 JG

**Re: Schlumberger N.V. (Schlumberger Limited)  
Preliminary Proxy Statement on Schedule 14A  
Filed February 6, 2009  
File No. 1-04601**

Dear Mr. Ayat:

We have completed our review of your Preliminary Proxy Statement and do not, at this time, have any further comments.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: David Kirkland (713.229.7701)