



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)