

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

September 9, 2010

Mr. Steven L Newman Chief Executive Officer Transocean Ltd. Blandonnet International Business Center Chemin de Blandonnet 2 Building F, 7th Floor Vernier, Switzerland

Re: Transocean Ltd.

Form 10-K for Fiscal Year Ended December 31, 2009

Filed February 24, 2010

Form 10-Q for Fiscal Quarter Ended June 30, 2010

Filed August 4, 2010 File No. 0-53533

Dear Mr. Newman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director