

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

DIVISION OF
CORPORATION FINANCE

May 19, 2005

via facsimile and U.S. mail

Mr. Gregory L. Cauthen
Chief Financial Officer
Transocean Inc.
P.O. Box 2765
Houston, TX 77252

Re: Transocean Inc.
Form 10-K, Filed March 16, 2005
Response letter dated April 29, 2005
Form 10-Q, Filed May 3, 2005
File No. 333-75899

Dear Mr. Cauthen:

We have reviewed the above filings and response letter and have the following comments. Our review has been limited to the areas commented on below. Please be as detailed as necessary in the explanations you provide for these comments. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

10-K for the year ended December 31, 2004

Note 21 - Segments, Geographical Analysis and Major Customers,
page
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1. We have given consideration to your response to prior comment 2, where you state your belief that because of the global nature of your business, you operate in one segment, the Transocean Drilling Segment. Based on the analysis you presented to support your position and the nature of your business as you have described to us, we believe you should expand your disclosure, in future filings, to clarify how management has chosen to organize the business, as identified by paragraph 26(a) of SFAS 131 and contemplated by Items 101 and 303(a) of Regulation S-K.

10-Q for the quarter ended March 31, 2005

Controls and Procedures, page 34

2. We note your disclosure that your "Chief Executive Officer and Chief Financial Officer concluded that [y]our disclosure controls and procedures were effective as of March 31, 2005 to provide reasonable assurance that the information required to be disclosed in [y]our reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms."

Revise
to clarify in future filings, if true, that your officers
concluded
that your disclosure controls and procedures are also effective to
ensure that information required to be disclosed in the reports
that
you file or submit under the Exchange Act is accumulated and
communicated to your management, including your chief executive
officer and chief financial officer, to allow timely decisions
regarding required disclosure. See Exchange Act Rule 13a-15(e).

Closing Comments

As appropriate, please respond to these comments within 10
business days or tell us when you will provide us with a response.
Detailed cover letters greatly facilitate our review. Please file
your cover letter on EDGAR. Please understand that we may have
additional comments after reviewing your response to our comments.

We urge all persons who are responsible for the accuracy and
adequacy of the disclosure in the filings reviewed by the staff to
be
certain that they have provided all information investors require
for
an informed decision. Since the company and its management are in
possession of all facts relating to the company's disclosure, they
are responsible for the accuracy and adequacy of the disclosures
they
have made. In connection with responding to our comments, please
provide, in writing, a statement from the company acknowledging
that:

the company is responsible for the adequacy and accuracy of the
disclosure in the filings;

staff comments or changes to disclosure in response to staff
comments
do not foreclose the Commission from taking any action with
respect
to the filings; and

the company may not assert staff comments as a defense in any
proceeding initiated by the Commission or any person under the
federal securities laws of the United States.

In addition, please be advised that the Division of
Enforcement
has access to all information you provide to the staff of the
Division of Corporation Finance in our review of your filings or
in
response to our comments on your filings.

Direct questions to Jennifer Goeken at (202) 824-5287, or in
her absence, to Barry Stem, Senior Assistant Chief Accountant, at
(202) 942-1919. Direct questions relating to all other disclosure
issues to the undersigned at (202) 942-1870. Direct all
correspondence to the following ZIP code: 20549-0405.

Sincerely,

H. Roger Schwall
Assistant Director

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