

October 11, 2018

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E., Mail Stop 4628  
Washington, D.C. 20549

Attention: Irene Barberena-Meissner

**RE: Transocean Ltd.  
Registration Statement on Form S-4  
File No.: 333-227487**

Dear Ms. Barberena-Meissner:

On behalf of Transocean Ltd. (the "Registrant"), pursuant to Rule 461 promulgated under the Securities Act of 1933, I hereby request acceleration of the effective date of the Registration Statement on Form S-4 (File No. 333-227487) filed by the Registrant to 10:00 a.m. Washington, D.C. time on Tuesday, October 16, 2018 or as soon thereafter as practicable.

Please contact the undersigned at (713) 232-7842 or Keith Townsend at King & Spalding LLP at (404) 572-3517 with any questions concerning this letter.

Sincerely,

/s/ Brady K. Long

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Brady K. Long

Executive Vice President & General Counsel

Transocean Ltd.

*P.P. DRR*

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