



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 7, 2006

Mr. Gregory L. Cauthen
Chief Financial Officer
Transocean Inc.
4 Greenway Plaza
Houston, Texas 77046

**Re: Transocean Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 9, 2006
File No. 333-75899**

Dear Mr. Cauthen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief