

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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