

[TRANSOCEAN LTD. LETTERHEAD]

December 21, 2017

**VIA EDGAR**

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

Attention: H. Roger Schwall

**RE: Transocean Ltd.  
Registration Statement on Form S-4  
File No.: 333-220791**

Dr. Mr. Schwall:

On behalf of Transocean Ltd. and its wholly-owned subsidiary Transocean Inc. (collectively, the “Registrants”), 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. 333-220791) filed by the Registrants to 2:00 p.m., Washington, D.C. time, on Friday, December 22, 2017, 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

Brady K. Long

Senior Vice President & General Counsel

Transocean Ltd.

*P.P. DRR*

---