

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

December 20, 2007

Gregory L. Cauthen Senior Vice President and Chief Financial Officer Transocean Inc. 4 Greenway Plaza Houston, TX 77046

> Re: Transocean Inc. Form 10-K for the Fiscal Year Ended December 31, 2006 Filed March 1, 2007 File No. 333-75899

Dear Mr. Cauthen:

We have completed our review of your 2006 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill Davis Branch Chief