



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

August 4, 2008

Mr. Robert L. Long
Chief Executive Officer
Transocean Inc.
4 Greenway Plaza
Houston, TX 77046

**RE: Transocean Inc.
Form 10-K for the Year Ended December 31, 2007
Filed February 28, 2008
Schedule 14A filed April 2, 2008
Response Letter Dated June 25, 2008
Response Letter Dated July 28, 2008
File No. 3-75899**

Dear Mr. Long:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director