

May 7, 2024

Howard Guild
Chief Accounting Officer
Schlumberger Limited
5599 San Felipe
Houston, TX 77056

Limited
Statement on Form S-4
2024

Re: Schlumberger
Registration
Filed April 29,
File No. 333-278976

Dear Howard Guild:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Purcell at 202-551-5351 with any questions.

Please contact Michael

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Thomas Verity