

SCHLUMBERGER LIMITED
(SCHLUMBERGER N.V.)
5599 San Felipe
Houston, Texas 77056

July 16, 2010

VIA EDGAR TRANSMISSION

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

Re: **Schlumberger Limited (Schlumberger N.V.)**
Registration Statement on Form S-4
Filed April 27, 2010
File No. 333-166326

Ladies and Gentlemen:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Schlumberger Limited (Schlumberger N.V.) (the "Company") hereby requests that the Securities and Exchange Commission (the "Commission") accelerate the effectiveness of its Registration Statement on Form S-4 (File No. 333-166326), as amended by Pre-Effective Amendment No. 1 filed with the Commission on June 17, 2010 and Pre-Effective Amendment No. 2 filed with the Commission on July 16, 2010, so that such registration statement will become effective on Tuesday, July 20, 2010, at 10 a.m., New York time, or as soon thereafter as is practicable.

The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

SCHLUMBERGER LIMITED
(SCHLUMBERGER N.V.)

By: /s/ Saul Laureles
Saul Laureles
Senior Counsel—Corporate

cc: Alexander C. Juden
Richard E. Chandler, Jr.
J. David Kirkland, Jr.
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