



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2016

Mail Stop 4631

Via Email

Mr. Stuart Spence  
Chief Financial Officer  
McDermott International, Inc.  
757 N. Eldridge PKWY  
Houston, Texas 77079

**Re: McDermott International, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 22, 2016  
Form 8-K dated February 18, 2016  
Filed February 22, 2016  
Form 8-K dated July 26, 2016  
Filed July 26, 2016  
File No. 001-08430**

Dear Mr. Spence:

We have completed our review of your filings. 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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction