

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

May 7, 2024

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

> Re: Schlumberger Limited Registration Statement on Form S-4 Filed April 29, 2024 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.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Thomas Verity