## **BAKER BOTTS** LLP

ONE SHELL PLAZA 910 LOUISIANA HOUSTON, TEXAS 77002-4995 TEL +1 713.229.1234 FAX +1 713.229.1522

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April 19, 2007

VIA FACSIMILE AND EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E., Mail Stop 7010 Washington, D.C. 20549-7010 Attention: Mr. Donald F. Delaney

Re: Schlumberger N.V. (Schlumberger Limited)

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed on February 16, 2007 File No. 001-04601

Dear Mr. Delaney:

As indicated by telephone yesterday, our client Schlumberger N.V. (Schlumberger Limited) (the "Company") has requested an extension to respond to comments of the staff of the Securities and Exchange Commission (the "Commission") contained in their letter dated April 10, 2007 with respect to the Company's filing referenced above. The Company advises that the extension is expected to enable it to provide an appropriate response to the staff's comments and that the Company expects to file a response by May 15, 2007.

If you have any questions, please call J. David Kirkland, Jr. at 713.229.1101, Sean T. Wheeler at 713.229.1268 or the undersigned at 713.229.4062.

Thank you for your attention to this matter.

BAKER BOTTS L.L.P.

By: /s/ Patrick Whitman
Patrick Whitman

cc: Mr. Karl Hiller Branch Chief Securities and Exchange Commission

> Ms. Ellen Summer Schlumberger Limited

Mr. J. David Kirkland, Jr. Mr. Sean T. Wheeler Baker Botts L.L.P.