



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 12, 2018

Dianne B. Ralston  
Executive Vice President, Chief Legal Officer and Secretary  
TechnipFMC plc  
11740 Katy Freeway  
Energy Tower 3  
Houston, Texas 77079

**Re: TechnipFMC plc  
Registration Statement on Form S-4  
Filed April 3, 2018  
File No. 333-224117**

Dear Ms. Ralston:

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 Kevin Dougherty, Attorney-Advisor, at (202) 551-3271 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

John Reynolds  
Assistant Director  
Office of Natural Resources