

April 3, 2018

VIA EDGAR

Division of Corporation Finance

o

- (B) any broker-dealer who holds Outstanding Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives Exchange Notes in exchange for such Outstanding Notes pursuant to the Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such Exchange Notes;
- (iv) the Company acknowledges that any secondary resale transaction, as described in clause (iii)(A) above, should be covered by an effective registration statement containing the selling noteholder information required by Item 507 of Regulation S-K;
- (v) the Company will require a representation to the Company from each tendering noteholder that elects to participate in the Exchange Offer that:
 - (A) the Exchange Notes or book-entry interests therein to be acquired by such holder and any beneficial owner(s) of such Outstanding Notes or interests therein ("Beneficial Owner(s)") in connection with the Exchange Offer are being acquired by such holder and any Beneficial Owner(s) in the ordinary course of business of the holder and any Beneficial Owner(s);
 - (B) the holder and each Beneficial Owner are not engaging, do not intend to engage, and have no arrangement or understanding with any person to participate, in the distribution of the Exchange Notes;
 - (C) the holder and each Beneficial Owner acknowledge and agree that any person who is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or is participating in the Exchange Offer for the purpose of distributing the Exchange Notes must comply with the registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction of the Exchange Notes or interests therein acquired by

- (F) in the event such holder is a broker-dealer (whether or not it is also an “affiliate”) that will receive Exchange Notes for its own account pursuant to the Exchange Offer, the Outstanding Notes tendered in the Exchange Offer were acquired by such broker-dealer as a result of market-making activities or other trading activities, and such holder acknowledges that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such Exchange Notes; however, by so acknowledging and by delivering a Prospectus, the holder will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act;
- (vi) the Company will commence the Exchange Offer when the Registration Statement is declared effective by the Commission;
- (vii) the Exchange Offer will remain in effect for a limited time and, except with respect to broker-dealers who tender in the Exchange Offer will not require the Company to maintain an “evergreen” registration statement; and
- (viii) the Exchange Offer will be conducted by the Company in compliance with the Exchange Act and any applicable rules and regulations promulgated thereunder.

If you have any questions or comments, please contact Ryan Maierson of Latham & Watkins LLP at (713) 546-7420.

Very truly yours,

TechnipFMC plc

By: /s/ Maryann T. Mannen

Maryann T. Mannen

Executive Vice President and Chief Financial Officer