

United States District Court  
Southern District of Texas  
FILED

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David J. Bradley, Clerk of Court

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**UNITED STATES OF AMERICA**

v.

**TRANSOCEAN INC.**

§ **CRIMINAL NO.:** **10-768**  
§ **Violations:**  
§ **18 U.S.C. §371 (conspiracy)**  
§ **15 U.S.C. §78dd-1 (FCPA)**  
§ **15 U.S.C. §78m (books and records)**

**CRIMINAL INFORMATION**

The United States charges:

**GENERAL ALLEGATIONS**

At all times relevant to this Information, unless otherwise stated:

***The FCPA***

1. The Foreign Corrupt Practices Act of 1977 (hereinafter the "FCPA"), as amended, Title 15, United States Code, Sections 78dd-1 *et seq.*, prohibited certain classes of persons and entities to act corruptly in furtherance of an offer, promise, authorization, or payment of money or anything of value to a foreign government official for the purpose of obtaining or retaining business for, or directing business to, any person. 15 U.S.C. §78dd-1(a). Furthermore, the FCPA required issuers to make and keep books, records, and accounts that accurately and fairly reflect transactions and dispositions of the company's assets and prohibited the knowing falsification of an issuer's books, records, or accounts. 15 U.S.C. §§ 78m(b)(2)(A), 78m(b)(5), and 78ff(a). The FCPA's accounting provisions also

required that issuers maintain a system of internal accounting controls sufficient to provide reasonable assurances that: (i) transactions are executed in accordance with management's general or specific authorization; (ii) transactions are recorded as necessary to (I) permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) maintain accountability for assets; (iii) access to assets is permitted only in accordance with management's general or specific authorization; and (iv) the recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences. 15 U.S.C. § 78m(b)(2)(B). The FCPA prohibited the knowing circumvention or failure to implement such a system of internal accounting controls. 15 U.S.C. §§ 78m(b)(5) and 78ff(a).

***Relevant Individuals and Entities***

***Defendant Transocean Inc.***

2. Transocean Inc. ("Transocean") was a Cayman Islands corporation with its principal executive offices in the Cayman Islands and in Houston, Texas. Transocean issued and maintained a class of publicly traded securities registered pursuant to Section 12(b) of the Securities Exchange Act of 1934, which were traded on the New York Stock Exchange. Transocean was therefore an "issuer" within the meaning of the FCPA, Title 15 United States Code, Section 78dd-1(a).

By virtue of its status as an issuer within the meaning of the FCPA, Transocean was required to make and keep books, records, and accounts which, in reasonable detail, accurately and fairly reflected the transactions and dispositions of the assets of Transocean.

3. In December 2008, Transocean completed a merger among Transocean Ltd., Transocean Inc., which was the former parent holding company, and Transocean Cayman Ltd. As a result of the merger, Transocean became a wholly-owned subsidiary of Transocean Ltd., a Swiss corporation with principal executive offices in Vernier, Switzerland.

4. From 2002 to July 2007, Sedco Forex Nigeria Limited (“SFNL”), a Nigerian entity, was a 60% owned subsidiary of Transocean. From 2004 to July 2007, Transocean Support Services Nigeria Ltd. (“TSSNL”), a Nigerian entity, was a wholly-owned subsidiary of Transocean. From 2002 to July 2007, Sedco Forex International, Inc. (“SFII”), a Panamanian entity, was a wholly-owned subsidiary of Transocean. From 2003 to July 2007, Transocean International Resources Ltd. (“TIRL”), a British Virgin Islands entity, was a wholly-owned subsidiary of Transocean. SFNL, TSSNL, and SFII are collectively referred to herein as “Transocean Nigeria”.

*Transocean Executives*

5. Senior Executive A, a permanent resident of the United States from 2005 until July 2007, was a senior operations manager at Transocean from January to October 2002, a senior operations manager and executive at Transocean from October 2002 until October 2006, and a senior management executive at Transocean from October 2006 to July 2007. From 2002 to July 2007, Executive A was based in Houston, Texas. Senior Executive A was a “domestic concern” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-2 and an employee and agent of an “issuer” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

6. Executive B, a French citizen, was responsible for Transocean’s Africa Region, which covered offshore drilling operations in Nigeria, from 2001 to 2003. From 2003 to July 2007, Executive B was responsible for Transocean’s Europe and Africa Unit. Executive B was an agent of an “issuer” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

7. Employee C was managing Transocean’s operations in Nigeria from August 2001 to January 2004. Employee C was an agent of an “issuer” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

*Transocean Agents*

8. Customs Agent 1 was a Nigerian entity that provided freight forwarding, customs clearing, haulage and general logistics services to companies doing business in Nigeria. From 2002 to July 2007, Customs Agent 1 was one of SFNL's customs agents in Nigeria. Customs Agent 1 was an agent of an "issuer" within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

9. Customs Agent 2 was a Nigerian entity that provided, among other things, customs clearing and freight forwarding and support services to oil and gas services companies operating in Nigeria. During the relevant period, Customs Agent 2 was one of SFNL and TSSNL's customs agents in Nigeria. Customs Agent 2 was an agent of an "issuer" within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

10. The "Freight Forwarding Agent" was an international freight forwarding and customs clearing agent based in Switzerland with operations throughout the world, including Nigeria. Transocean Nigeria employees knew or were aware of a high probability that the Freight Forwarding Agent was making bribe payments to Nigerian Customs Service officials on behalf of SFNL and TSSNL to cause such officials to disregard certain customs regulatory requirements relating to importing goods and materials into Nigeria for use on Transocean's rigs in Nigeria, and sought reimbursement from SFNL and TSSNL

for these payments. The Freight Forwarding Agent was an agent of an “issuer” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1.

### ***Government Officials***

11. The Nigerian Customs Service (“the NCS”) was a Nigerian government agency within the Ministry of Finance of the Federal Republic of Nigeria. The NCS was responsible for assessing and collecting duties and tariffs on goods imported into Nigeria. The NCS was an agency and instrumentality of the Government of Nigeria and its officers and employees were “foreign officials” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

### ***The Nigerian Temporary Import Process***

12. Under Nigerian law, customs duties generally were required to be paid on goods imported into Nigeria, such as rigs and vessels imported into Nigerian waters. During the relevant time, the customs duties that were assessed to permanently import a rig into Nigerian waters were significant, that is, at least 10% of the total value of the rig. In the alternative, companies could import rigs and other items on a temporary basis pursuant to which no customs duties would be assessed. If temporarily importing a rig, the company had to post a bond (“TIP bond”) with the Nigerian government as security for any duties or penalties that

might be owed during the life of the TIP. Assuming no adverse events occurred during operations, the bond could be terminated once the rig was exported.

13. A rig, or other item, could be imported on a temporary basis only if the item: (a) was considered a high valued piece of special equipment, (b) was not available for sale in Nigeria, and (c) was being imported temporarily and was intended to be exported. If these requirements were met, a company, through a local customs agent, could apply for a temporary import permit (“TIP”). Nigerian law also allowed companies to apply for up to two or three six-month extensions (known as “TIP extensions”).

14. Items imported under a TIP (and TIP extensions) could not remain in Nigeria longer than the period allowed for by the TIP and TIP extensions. Upon the expiration of the TIP (and related TIP extensions), the owner could either choose to permanently import the rig (known as “nationalizing”) or export the rig and re-import it by obtaining a new initial TIP. The failure to export the rig after the TIP expired could result in the assessment of penalties of up to six times its cost.

***Transocean Nigeria’s Bribe Payments Through its Customs Agents to Nigerian Officials to Circumvent Requirements for Importation of Offshore Rigs***

15. Transocean and its subsidiaries provided offshore drilling services and equipment to oil companies worldwide, including Nigeria. In order to conduct

business operations in Nigeria, each of SFNL and TSSNL was required to obtain permits for the temporary import of rigs into Nigerian waters.

16. Between in or around February 2002 and in or around January 2003, on three occasions when a TIP (and related TIP extensions) expired for a rig in Nigeria, Customs Agent 1 and Customs Agent 2, with the knowledge of SFNL, engaged in a process of obtaining false paperwork on SFNL's behalf to avoid the time, cost, and risks associated with exporting the rig and re-importing it into Nigerian waters (referred to within Transocean as moves "on paper"). Customs Agent 1 and Customs Agent 2, with the knowledge of SFNL, obtained false documents that reflected that the rig had been physically exported and re-imported, when, in fact, the rig had remained in Nigeria.

17. Additionally, in or around May 2007 and in or around June 2007, Customs Agent 2, with the knowledge of TSSNL, engaged in a process of obtaining false paperwork on behalf of TSSNL for another rig. Customs Agent 2, with the knowledge of TSSNL, obtained documents that reflected that the rig had been physically exported and re-imported, when, in fact, the rig had remained in Nigeria.

18. SFNL and TSSNL's employees knew or were aware of a high probability that certain bribe payments were made by Customs Agent 1 and Customs Agent 2 to NCS officials to resolve these issues. To secure



reimbursement for the payments made on behalf of SFNL and TSSNL, these Customs Agents provided invoices to SFNL and TSSNL without supporting documentation. Transocean Nigeria, in turn, reimbursed these Customs Agents for the expenses.

19. The payments to Customs Agent 1 and Customs Agent 2 were mischaracterized as “Freight and Shipping/Courier Charge” or “Crewboat, Workboat, Tug Hire”, in the case of Customs Agent 1, and “Miscellaneous Operating Expenses”, in the case of Customs Agent 2, in Transocean Nigeria’s books and records, and the dollar amounts of such transactions were then incorporated into Transocean’s year-end financial statements filed with the U.S. Securities and Exchange Commission.

***The 2002 Paper Moves***

20. On February 20, 2002, Employee C sent an email to Executive B stating that the temporary import permit for the Trident VIII rig was to expire the next month and that the “only feasible option today is to export the rig on paper and renew the TI. As indicated below, the cost of this will be 85K\$.” The next day, Executive B responded by stating that he supported the proposal.

21. In March 2002, SFNL made a payment through Customs Agent 2 to NCS officials when it knew or was aware of a high probability that some or all of the payment would be used to obtain false paperwork showing that the Trident VIII

had left Nigerian waters in March 2002, when in fact the rig did not leave Nigerian waters until November 2003.

22. On June 10, 2002, Employee C sent an e-mail to Executive B indicating that there was a temporary import issue related to three of Transocean's rigs, including the Sedco 709 and the Searex XII. In the e-mail, Employee C sought permission to create paper moves which would falsely depict the rigs leaving and reentering Nigerian waters, when, in fact, they never moved.

23. Employee C also stated in the e-mail that the paper moves were necessary in order to create a more "defendable" file and to enable Transocean to avoid the severe penalties connected with failing to move the rigs once the relevant TIP had expired. The e-mail also contained a quote from Customs Agent 1 for the cost of obtaining false paperwork related to the paper moves. Employee C added that "[t]he only alternative is to physically move the rigs out of the Country and this is clearly not acceptable".

24. On June 11, 2002, Executive B sent an e-mail to Senior Executive A in Houston seeking authorization for the paper moves. In justifying the paper moves, Executive B wrote: "We are not able to stop the work-in-progress on each of these rigs to take them out of the country, since it would create a major drilling interruption in our Clients (sic) programs." The same day, Senior Executive A sent an e-mail to Executive B approving the paper moves. Both the June 10 and June

11 e-mails were copied to the then-Region Finance Manager, who was located in Paris, France.

25. SFNL subsequently made payments through Customs Agent 1 to NCS officials when it knew or was aware of a high probability that some or all of the payments would be used to bribe NCS officials to obtain false paperwork showing that the Sedco 709 left Nigeria for Cameroon in June 2002 and re-entered Nigeria in October 2002 under a new TIP when, in fact, the rig never left Nigerian waters.

26. In 2002, SFNL also made payments through Customs Agent 1 to NCS officials when it knew or was aware of a high probability that some or all of the payments would be used to bribe NCS officials to obtain false paperwork showing that the Searex XII rig left Nigeria for Cameroon in June 2002. SFNL and SFII made payments through Customs Agent 2 to NCS officials when they knew or were aware of a high probability that some or all of the payments would be used to bribe NCS officials to obtain false paperwork showing that the Searex XII rig re-entered Nigeria in January 2003 on a one year TIP.

27. Customs Agent 2 sent invoices to SFNL for paper moves which falsely characterized the expenses as “clearing bills”, “outward clearance”, “Inward clearance” and “customs escravous offshore clearance,” among other terms. SFNL and SFII submitted payment for these invoices when they knew or were aware of a high probability that these invoices were used to seek

reimbursement in part or in whole for bribe payments made to NCS officials by Customs Agent 2 on SFNL's behalf.

***The 2007 Paper Moves***

28. In July 2007, TSSNL made a payment through Customs Agent 2 to NCS officials when it knew or was aware of a high probability that some or all of the payments would be used to obtain false paperwork showing that a Transocean rig known as the M.G. Hulme, Jr. had left Nigeria in May 2007 and re-entered Nigeria in June 2007 on a one year TIP, when, in fact, the rig never left Nigeria but instead moved to another offshore drilling location within Nigerian waters before leaving Nigeria permanently in July 2007.

29. By corruptly circumventing the TIP requirements in 2002 and 2007, Transocean, through Transocean Nigeria, was able to continue its drilling operations using the Sedco 709, Searex XII, Trident VIII, and M.G. Hulme, Jr. rigs that (other than with respect to the M.G. Hulme, Jr.) otherwise should have been temporarily removed from Nigerian waters. As a consequence, Transocean was able to corruptly gain a net profit of approximately \$2,129,839 on its rig operations that (other than with respect to the M.G. Hulme, Jr.) otherwise would have been suspended because of the failure to comply with Nigerian TIP requirements.

***SFNL and TSSNL's Bribe Payments to Nigerian Customs Officials through their Freight Forwarding Agent***

30. One of the services provided by the Freight Forwarding Agent was an express door-to-door courier service ("express courier service") that expedited the importation of goods and equipment into Nigeria. The express service involved the payment of bribes by the Freight Forwarding Agent to NCS officials to avoid the normal customs clearance process and the payment of official duties and taxes.

31. In 2005, after customs issues related to the use of the Freight Forwarding Agent began to surface publicly, Transocean instructed TSSNL and TIRL employees in Nigeria to conduct an internal investigation of the use of the express courier service. One of the TSSNL employees involved in the internal investigation, the Nigeria customs supervisor, was one of the employees previously using the express courier service to import goods and materials into Nigeria without paying applicable customs duties.

32. The employees set up a meeting with a manager of the Freight Forwarding Agent, who admitted that the express courier service was not compliant with Nigerian law, and that the Freight Forwarding Agent had "made arrangements" with Nigerian customs officials.

33. The TSSNL and TIRL employees prepared a report of their findings in August 2005, and sent it to various individuals within the company, including a senior official in Transocean's legal department in Houston. The report contained

a recommendation to cease using the express courier service in Nigeria because of its “100% non compliance” with the law.

34. In August 2005, in response to the investigation, Transocean management put a new policy in place, which was memorialized in an e-mail, allowing for limited use of the express courier service, but only with management pre-approval and proof of duty payments.

35. Despite the new policy, SFNL and TSSNL used the express courier service eleven times between August 2005 and September 23, 2005 when they knew or were aware of a high probability that the express courier service would make bribe payments to Nigerian officials to avoid applicable customs duties. As a consequence, SFNL and TSSNL corruptly avoided paying \$37,781.73 in applicable customs duties for these eleven shipments.

36. SFNL and TSSNL accepted invoices from the Freight Forwarding Agent for these eleven shipments that contained amounts for “local processing charges”, which amounts were typically 25% to 40% of the actual duties that were owed under applicable Nigerian laws and regulations. SFNL and TSSNL caused these invoices to be paid to the Freight Forwarding Agent when they knew or were aware of a high probability that the bribe payments were falsely characterized in the invoices as “local processing charges.”

37. In connection with these shipments, SFNL and TSSNL falsely recorded the payments to the express courier service as “Air Freight” in their books and records. The dollar amounts of such transactions were then incorporated into Transocean’s year-end financial statements filed with the U.S. Securities and Exchange Commission.

**COUNT 1**

**Conspiracy to Violate the Foreign Corrupt Practices Act  
(18 U.S.C. § 371)**

38. Paragraphs 1 through 37 of this Information are re-alleged and incorporated by reference as though fully set forth herein.

39. From in or around January 2002 through in or around July 2007, in the Southern District of Texas and elsewhere, the defendant, Transocean, did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly combine, conspire, confederate and agree with others known and unknown, to commit offenses against the United States, namely,

a. to willfully make use of the mails and means and instrumentalities of interstate commerce corruptly in furtherance of an offer, payment, promise to pay, and authorization of the payment of any money, offer, gift, promise to give, and authorization of the giving of anything of value to any foreign officials, and to any person while knowing that all or a portion of such money or thing of value would be or had been offered, given, or promised, directly

or indirectly, to foreign officials, for the purposes of: (i) influencing acts and decisions of such foreign officials in their official capacities; (ii) inducing such foreign officials to do and omit to do acts in violation of the lawful duties of such officials; (iii) securing an improper advantage; and (iv) inducing such foreign officials to use their influence with a foreign government and instrumentalities thereof to affect and influence acts and decisions of such government and instrumentalities, in order to assist Transocean and others, in obtaining and retaining business for and with, and directing business to, Transocean in violation of Title 15, United States Code, Section 78dd-1; and

b. to knowingly falsify and cause to be falsified books, records, and accounts required to, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of an issuer, *to wit*, Transocean, in violation of Title 15, United States Code, Sections 78m(b)(2)(A), 78m(b)(5) and 78ff(a).

### **PURPOSES OF THE CONSPIRACY**

40. The primary purpose of the conspiracy was to circumvent applicable requirements under Nigerian laws and regulations relating to the temporary importation of drilling rigs by Transocean into Nigerian waters through the use of bribe payments to NCS officials.



**MANNER AND MEANS OF THE CONSPIRACY**

41. To accomplish the purposes and objects of the conspiracy, the defendant Transocean and its co-conspirators employed various manner and means, including, but not limited to, the following:

a. It was part of the conspiracy that Transocean, SFNL, TSSNL, and their employees repeatedly caused Customs Agent 1 and Customs Agent 2 to make bribe payments to NCS officials for the purpose of obtaining false paperwork showing that certain Transocean rigs had left Nigerian waters within the required time under Nigerian law, when, in fact, they had not.

b. It was part of the conspiracy that Transocean, SFNL, TSSNL, and their employees repeatedly caused Customs Agent 1 and Customs Agent 2 to make bribe payments to NCS officials for the purpose of obtaining false paperwork showing that certain Transocean rigs had returned to Nigerian waters, when, in fact, they had never left Nigerian waters as required under Nigerian law.

c. It was part of the conspiracy that Transocean, Transocean Nigeria, and their employees repeatedly paid and caused to be paid invoices submitted by Customs Agent 2 that falsely characterized the bribe payments made to NCS officials by Customs Agent 2 on SFNL and TSSNL's behalf as legitimate-sounding expenses, including "clearance" charges.

d. It was part of the conspiracy that Transocean, Transocean Nigeria, and their employees repeatedly falsely recorded and caused to be falsely recorded in Transocean Nigeria's books and records the bribes paid by Customs Agent 1 and Customs Agent 2 to obtain the paper moves on SFNL and TSSNL's behalf as legitimate-sounding expenses, including "Freight and Shipping/Courier Charge", with respect to Customs Agent 1, and "Crewboat, Workboat, Tug Hire," and "Miscellaneous Operating Expenses", with respect to Customs Agent 2.

### **OVERT ACTS**

42. In furtherance of the conspiracy and to achieve its purposes and objects, at least one of the co-conspirators committed and caused to be committed, in the Southern District of Texas and elsewhere, the following overt acts, among others:

a. On February 20, 2002, Employee C sent an email to Executive B stating that the temporary import permit for the Trident VIII rig was due to expire the next month and that the "only feasible option today is to export the rig on paper and renew the TI. As indicated below, the cost of this will be 85K\$".

b. On February 21, 2002, Executive B responded to Employee C's email of February 20, 2002 by stating that he supported the proposal to export the rig on paper.

c. In March 2002, SFNL made a payment through Customs Agent 2 to NCS officials when it knew or was aware of a high probability that such payment would be used by Customs Agent 2 to bribe NCS officials to obtain false paperwork showing that the Trident VIII had left Nigerian waters in March 2002.

d. On June 10, 2002, Employee C sent an e-mail to Executive B indicating that there was a temporary import issue related to three of Transocean's rigs, including the Sedco 709 and the Searex XII, and seeking permission to create paper moves which would falsely depict the rigs leaving and reentering Nigerian waters.

e. On June 10, 2002, Employee C advised Executive B by email that the false paper moves of the Sedco 709 and Searex XII rigs were necessary to enable Transocean to avoid the severe penalties connected with failing to move the rigs once the relevant TIP had expired.

f. On June 10, 2002, Employee C advised Executive B by email of the cost of obtaining false paperwork from NCS related to the paper moves for the Sedco 709 and Searex XII rigs.

g. On June 11, 2002, Executive B sent an e-mail to Senior Executive A in Houston seeking authorization for the paper moves for the Sedco 709 and Searex XII rigs and advising of the major drilling interruption that would occur for Transocean's clients if the rigs were moved.

h. On June 11, 2002, Senior Executive A sent an e-mail to Executive B approving the paper moves.

i. On March 19, 2003, SFII made a payment of \$24,853.45 to Customs Agent 2 in connection with false inward clearance paperwork for the Searex XII rig.

j. On May 10, 2003, SFNL made a payment of \$36,272.26 to Customs Agent 2 in connection with false inward clearance paperwork for the Searex XII rig.

k. On June 13, 2003, SFNL made a payment of approximately \$18,000 to Customs Agent 2 in connection with false inward clearance paperwork for the Searex XII rig.

All in violation of Title 18, United States Code, Section 371.

**COUNT 2**  
**Foreign Corrupt Practices Act Violation – Nigeria**  
**(15 U.S.C. § 78dd-1(a))**

43. Paragraphs 1 through 37 of this Information are re-alleged and incorporated by reference as though fully set forth herein.

44. Between in or around August 2005 and September 2005, in the Southern District of Texas and elsewhere, the defendant, Transocean, did willfully make use and cause to be used the mails and any means and instrumentalities of interstate commerce corruptly in furtherance of an offer, payment, promise to pay,

and authorization of the payment of any money, offer, gift, promise to give, and authorization of the giving of anything of value to a person while knowing that all or a portion of such money or thing of value would be offered, given, or promised, directly or indirectly, to foreign officials, for the purpose of: (i) influencing acts and decisions of such foreign officials in their official capacities; (ii) inducing such foreign officials to do and omit to do acts in violation of the lawful duties of such officials; (iii) securing an improper advantage; and (iv) inducing such foreign officials to use their influence with a foreign government and instrumentalities thereof to affect and influence acts and decisions of such government or instrumentalities thereof, in order to assist Transocean in obtaining and retaining business for and with, and directing business to, Transocean, *to wit*, Transocean's wholly-owned subsidiaries SFNL and TSSNL made payments of approximately \$11,308.83 to the Freight Forwarding Agent in connection with the shipment of Transocean's goods and materials from in or about the State of Texas to Nigeria when SFNL and TSSNL knew or were aware of a high probability that all or a portion of such payments would be paid to Nigerian officials to avoid the payment of applicable customs duties under Nigerian law for the importation of goods and materials into Nigeria.

All in violation of Title 15, United States Code, Section 78dd-1(a) and Title 18, United States Code, Section 2.

**COUNT 3**

**False Books and Records – Nigeria  
(15 U.S.C. §§ 78m(b)(2)(A), 78m(b)(5), 78ff(a))**

45. Paragraphs 1 through 37 of this Information are re-alleged and incorporated by reference as though fully set forth herein.

46. From in or around January 2002 to in or around July 2007, in the Southern District of Texas and elsewhere, the defendant, Transocean, an issuer within the meaning of the FCPA, knowingly falsified and caused to be falsified books, records, and accounts required to, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of Transocean, *to wit*, Transocean, through SFNL and SFII, falsely recorded in its books and records the payments of \$79,125.71 to Customs Agents 1 and 2 as “Freight and Shipping/Courier Charge”, “Crewboat, Workboat, Tug Hire”, and “Miscellaneous Operating Expenses” expenses associated with false paperwork regarding the inward clearance of certain rigs into Nigeria, when, in fact, SFNL and SFII knew that these payments were not associated with “Freight and Shipping/Courier Charge”, “Crewboat, Workboat, Tug Hire”, and “Miscellaneous Operating Expenses” expenses but were aware of a high probability that these payments were bribes intended for the benefit of NCS officials.

All in violation of Title 15, United States Code, Sections 78m(b)(2)(A), 78m(b)(5) and 78ff(a) and Title 18, United States Code, Section 2.

**COUNT 4**

**False Books and Records – Nigeria  
(15 U.S.C. §§ 78m(b)(2)(A), 78m(b)(5), 78ff(a))**

47. Paragraphs 1 through 37 of this Information are re-alleged and incorporated by reference as though fully set forth herein.

48. From in or around August 2005 to in or around September 2005, in the Southern District of Texas and elsewhere, the defendant, Transocean, an issuer within the meaning of the FCPA, knowingly falsified and caused to be falsified books, records, and accounts required to, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of Transocean, *to wit*, Transocean, through SFNL and TSSNL, falsely recorded in its books and records the payments of \$11,308.83 to the Freight Forwarding Agent as “Air Freight” in connection with the importation of goods and materials into Nigeria when, in fact, SFNL and TSSNL knew that these payments were not “Air Freight” expenses but were aware of a high probability that these payments were for bribes intended for the benefit of Nigerian officials.

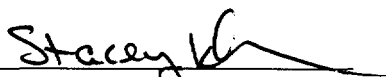
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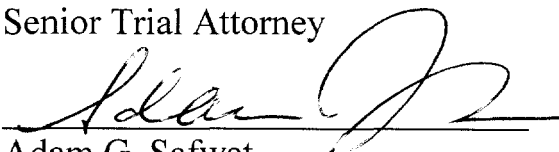
All in violation of Title 15, United States Code, Sections 78m(b)(2)(A),  
78m(b)(5) and 78ff(a) and Title 18, United States Code, Section 2.

DATED: November 4, 2010

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