



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

Mail Stop 3561

November 20, 2009

Via Fax & U.S. Mail

Mr. Graham Robjohns
Chief Financial Officer
Golar LNG Limited
Par-la-Ville Place, 14 Par-la-Ville Road
Hamilton, HM 08, Bermuda

Re: Golar LNG Limited
Form 20-F for the year ended December 31, 2008
File No. 000-50113

Dear Mr. Robjohns:

We have reviewed your response letter dated November 17, 2009 and have the following comments. Unless otherwise indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Form 20-F for the Year End December 31, 2008

Note 11 – Net Assets of Non-Consolidated Investees, page F-24

1. While it is true that income averaging should be used if “income” for the most recent fiscal year is 10% or more below the average of income for the last five fiscal years, you may not use income averaging where you have reported a loss in the latest fiscal year. Please recompute the significance test with respect to income in fiscal 2008 and file any additional financial statements if required. In addition, please provide us with your numerical computations and illustrate how you derived the “group consolidated (losses) before taxes” by reconciling that number to the income statement for fiscal 2008.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Amy Geddes at 202-551-3304 or Margery Reich at 202-551-3347 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3211 with any other questions.

Mr. Graham Robjohns
Golar LNG LTD
November 20, 2009
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Sincerely,

David R. Humphrey
Branch Chief