



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 29, 2010

Via Mail and Facsimile (441-295-3494)

Graham Robjohns
Chief Executive Officer
Golar LNG Ltd.
Par-la-Ville Place, 14 Par-la-Ville Road
Hamilton, HM 08
Bermuda

**Re: Golar LNG Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 29, 2010
File No. 0-50113
Response Letter Filed October 12, 2010**

Dear Mr. Robjohns:

We refer you to our comment letter dated September 29, 2010 regarding potential business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance