



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 18, 2016

Brian Tienzo  
Principal Financial Officer  
Golar LNG Limited  
9 Par-la-Ville Road, 2nd Floor, S.E. Pearman Building  
Hamilton HM 11, Bermuda

**Re: Golar LNG Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2015**  
**Filed May 2, 2016**  
**File No. 000-50113**

Dear Mr. Tienzo:

We have completed our review of your filing. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure