



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

DIVISION OF  
CORPORATION FINANCE

December 15, 2021

Eduardo Maranhao  
Principal Financial Officer  
GOLAR LNG LTD  
2nd Floor, S.E. Pearman Building  
9 Par-la-Ville Road, Hamilton  
HM 11 Bermuda

**Re: GOLAR LNG LTD**  
**Form 20-F for the Fiscal Year ended December 31, 2020**  
**Filed April 22, 2021**  
**File No. 000-50113**

Dear Mr. Maranhao:

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,

Division of Corporation Finance  
Office of Energy & Transportation