

Mail Stop 3561

November 18, 2008

Via Fax & U.S. Mail

Mr. Ole B. Hjertaker  
Chief Financial Officer  
SHIP FINANCE INTERNATIONAL LIMITED  
Par-la-Ville Place  
14 Par-la-Ville Road  
Hamilton, HM 08, Bermuda

**Re: Ship Finance International Limited  
Form 20-F for the year ended December 31, 2007  
File No. 1-32199**

Dear Mr. Hjertaker:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief