



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

DIVISION OF  
CORPORATION FINANCE

October 29, 2018

Harald Gurvin  
Chief Financial Officer  
Ship Finance International Ltd  
Par-la-Ville Place, 14 Par-la-Ville Road  
Hamilton, HM 08, Bermuda

**Re: Ship Finance International LTD**  
**Form 20-F for the Year Ended December 31, 2017**  
**Filed March 26, 2018**  
**File No. 001-32199**

Dear Mr. Gurvin:

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 Transportation and Leisure