



DIVISION OF
CORPORATION FINANCE

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

January 27, 2014

Via E-mail

Alf-Helge Aarskog
Chief Executive Officer
Marine Harvest ASA
P.O. Box 4102 Sandviken
5835 Bergen, Norway

**Re: Marine Harvest ASA
Registration Statement on Form 20-F
Filed January 24, 2014
File No. 001-36275**

Dear Mr. Aarskog:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Max A. Webb

Max A. Webb
Assistant Director

cc: Via E-mail
James A. McDonald, Esq.