

December 6, 2007

Mail-Stop 5546

Mr. Tor F. Johansen, President and CEO  
Eksportfinans ASA  
Dronning Mauds gt. 15  
N-0250 Oslo, Norway

Re: Eksportfinans ASA  
Form 20-F for Fiscal Year Ended December 31, 2006  
Form 6-K for the month of July, 2003  
Response letter filed on December 3, 2007  
File No. 1-8427

Dear Mr. Johansen:

We refer you to our comment letter dated November 2, 2007, regarding business contacts with Iran. We have completed our review of this matter, and we have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Jens Olav Feiring, Esq.  
General Counsel  
Eksportfinans ASA  
Dronning Mauds gt. 15  
N-0250 Oslo, Norway  
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