



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

DIVISION OF
CORPORATION FINANCE

February 4, 2011

Gisele Marchand
President & Chief Executive Officer
Eksportfinans ASA
Dronning Mauds gt. 15
N-0250 Oslo, Norway

Re: Eksportfinans ASA
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed March 26, 2010
File No. 001-8427

Dear Ms. Marchand:

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

Sincerely,

Hugh West
Accounting Branch Chief