



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 8, 2010

Via Mail and Facsimile (441-295-3494)

Inger M. Klemp
Chief Financial Officer
Frontline Ltd.
Par-la-Ville Place
14 Par-la-Ville Road
Hamilton, HM08
Bermuda

Re: Frontline Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed March 29, 2010
File No. 1-16601
Response Letter Filed November 22, 2010

Dear Mr. Klemp:

We refer you to our comment letter dated November 9, 2010 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance