



DIVISION OF
CORPORATION FINANCE

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

January 12, 2017

Inger M. Klemp
Chief Financial Officer
Frontline. Ltd.
Par-la-Ville Place, 14 Par-la-Ville Road,
Hamilton, HM 08, Bermuda

Re: Frontline Ltd.
Form 20-F for Fiscal Year Ended December 31, 2015
Filed March 21, 2016
Form 6-K
Filed November 30, 2016
File No. 001-16601

Dear Mr. Klemp:

We have completed our review of your filings. 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,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure