

Mail Stop 3561

November 18, 2008

Via Fax & U.S. Mail

Mrs. 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 the year ended December 31, 2007
File No. 1-16601**

Dear Mrs. Klemp:

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

Sincerely,

David R. Humphrey
Branch Chief