

# GOLAR LNG LIMITED

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**Par-la-Ville Place  
14 Par-la-Ville Road, Hamilton HM 08  
Bermuda**

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September 30, 2010

Dear Shareholder:

I am pleased to inform you that the Board of Directors of Golar LNG Limited (the “Company”) has declared a special dividend (the “Dividend”) to the Company’s common shareholders, consisting of one (1) common share of the Company’s subsidiary, Golar LNG Energy Limited (“Golar Energy”) for every seven (7) common shares of the Company held by such common shareholder. The Dividend is payable on or about October 28, 2010 (the “Distribution Date”), to the Company’s common shareholders of record as of September 27, 2010. The Dividend consists of up to 10 million<sup>1</sup> Golar Energy common shares in the aggregate, representing approximately 4% of the total issued and outstanding common shares of Golar Energy, which is listed on the Oslo Axess stock exchange with ISIN number BMG945651013.

Golar Energy maintains its common share register through the Norwegian VPS (the Norwegian paperless securities depository system) and all of Golar Energy’s common shareholders are required to have VPS accounts. In connection with the Dividend (1) each common shareholder of the Company that is not a “U.S. person,” as defined in Regulation S of the Securities Act of 1933, as amended (the “Securities Act”), and (2) each of the Company’s U.S. common shareholders that is a Qualified Institutional Buyer (“QIB”), as defined in Rule 144A of the Securities Act, and in either case holds a minimum of 1,400 common shares of the Company, will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that non-U.S. person or QIB, rounded down to the nearest whole common share. Only non-U.S. persons and U.S. QIBs (together, “Common Share Recipients”) that return certifications as to their status (“Common Shareholder Certifications”) will be eligible to receive the Golar Energy common shares. U.S. common shareholders who are not QIBs and common shareholders that own fewer than 1,400 common shares of the Company, whether or not they are QIBs, will not be entitled to receive Golar Energy common shares. Instead of Golar Energy common shares, such shareholders (together, the “Cash Recipients”) will receive a cash distribution based on the Cash Price, as described below.

On the Distribution Date, the Common Share Recipients will receive their respective shares of Golar Energy. The Company expects to pay the cash distribution, which is based on the volume weighted average price per common share of Golar Energy during the five (5) trading days following the Distribution Date (the “Cash Price”), to the Cash Recipients on or about six (6) days following the Distribution Date.

## For U.S. Holders Only – Certain Tax Matters

With respect to a U.S. Holder<sup>2</sup>, the distribution will be characterized as a taxable dividend for U.S. federal income tax purposes. The amount of the dividend for such tax purposes will be equal to the fair market value of the Golar Energy common shares received in the case of a Common Share Recipient, and the amount of cash received in the case of a Cash Recipient. A U.S. Holder should treat the date of the receipt of such common shares as the date of the distribution for U.S. federal income tax purposes.

The distribution may be treated as “qualified dividend income” taxable at preferential rates to a U.S. Holder who is an individual, trust or estate, provided certain requirements are met. Otherwise, the distribution will be treated as ordinary income to a U.S. Holder.

A Common Share Recipient who is also a U.S. Holder will have a basis for U.S. federal income tax purposes in the distributed Golar Energy common shares equal to the fair market value of such common shares

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<sup>1</sup> The actual number of shares to be distributed will depend upon the number of shareholders holding a minimum of 1,400 shares on the Record Date and on the number of eligible shareholders who return Common Shareholder Certifications.

<sup>2</sup> A “U.S. Holder” is (1) a citizen or resident of the United States, (2) a corporation, or other entity that is taxable as a corporation, created or organized under the laws of the United States or any state or political subdivision thereof (including the District of Columbia), (3) an estate, the income of which is subject to United States federal income taxation regardless of its source, and (4) a trust, if a United States court can exercise primary supervision over the administration of such trust and one or more United States persons has the authority to control all substantial decisions of the trust.

on the Distribution Date. A Common Share Recipient's holding period for U.S. federal income tax purposes in Golar Energy common shares will begin on the Distribution Date.

Certain information reporting and backup withholding provisions may apply to the receipt of the distribution. This letter is not intended as tax advice. You are encouraged to consult your tax adviser with respect to the federal, state, local and foreign tax consequences of the distribution.

For those common shareholders who hold the Company's common shares in Norway through the VPS, the following information outlines the terms of the distribution to such common shareholders of the Dividend:

1. Each common shareholder holding fewer than 1,400 shares of the Company will receive the Cash Price for each Golar Energy common share allotted to that shareholder. ***If you are within this category you are not required to take any action, and you will receive a cash distribution based on the Cash Price.***
2. Each non-U.S. common shareholder that (i) holds a minimum of 1,400 common shares of the Company and (ii) certifies to the Company that it is not a U.S. person by returning a completed Common Shareholder Certificate to Nordea Bank Norge ASA will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that common shareholder, rounded down to the nearest whole common share. In the absence of such certification, each such non-U.S. common shareholder will receive the Cash Price for each Golar Energy common share allotted to that common shareholder. ***If you are within this category you are required to complete the enclosed Common Shareholder Certificate in order to receive common shares and return it to Nordea Bank Norge ASA in accordance with the instructions below no later than October 22, 2010 (the "Return Date").***
3. Each U.S. common shareholder that (i) holds a minimum of 1,400 common shares of the Company and (ii) certifies to the Company that it is a QIB by returning a completed Common Shareholder Certificate to Nordea Bank Norge ASA will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that common shareholder, rounded down to the nearest whole common share. In the absence of such certification, each such U.S. common shareholder will receive the Cash Price for each Golar Energy common share allotted to that common shareholder. ***If you are within this category you are required to complete the enclosed Common Shareholder Certificate in order to receive common shares and return it to Nordea Bank Norge ASA in accordance with the instructions below no later than the Return Date.***

**Note:**

For the purposes of this Dividend, "U.S. common shareholder" refers to any common shareholder who is a U.S. person<sup>3</sup> as defined in Regulation S of the Securities Act, including common shareholders on each of the U.S. and Norwegian branch common share registers of the Company's common share register.

Each common shareholder from categories 2 or 3 above who does not provide the Company with a properly completed Common Shareholder Certificate by the Return Date shall be deemed to be a Cash Recipient.

The Company expects to pay the cash distribution to the Cash Recipients on or about six (6) days following the Distribution Date. All common shareholders entitled to receive Golar Energy common shares as a result of providing the Company with completed Common Shareholder Certificates by the Return Date will have their Golar Energy common shares allocated to their VPS account on the Distribution Date.

Please return a completed and executed Common Shareholder Certificate to: Golar LNG Limited c/o Nordea Bank Norge ASA, Issuer Services, P.O. Box 1166 Sentrum, N-0107 Oslo, Norway. Attn.: issuerservices@nordea.com, fax: +47 22 48 63 49.

Questions regarding this notice should be directed to Brian Tienzo, telephone: +44 207 063 7914, email: brian.tienzo@golar.com and Graham Robjohns, telephone: +44 207 063 7918, email: graham.robjohns@golar.com.

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<sup>3</sup> The meaning of "U.S. person" under Regulation S of the Securities Act includes, but is not limited to, any natural person resident in the United States and any partnership or corporation organized or incorporated under the laws of the United States.

Yours sincerely,

Georgina Sousa  
Company Secretary

## NORWAY COMMON SHAREHOLDER CERTIFICATE

From:

Name and address of Common Shareholder

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VPS Account number:

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To:

Golar LNG Limited

Par La Ville Place, Hamilton, HM 08

Bermuda

Dear Sirs:

The undersigned (the "Common Shareholder"), the beneficial owner of \_\_\_\_\_ common shares<sup>1</sup> of Golar LNG Limited (the "Company"), hereby acknowledges receipt of the letter from the Secretary of the Company dated September 30, 2010 (the "Letter"), describing the distribution of a special dividend to the Company's common shareholders, consisting of one (1) common share of the Company's subsidiary, Golar LNG Energy Limited ("Golar Energy") for every seven (7) common shares of the Company held by such common shareholder.

The undersigned hereby agrees, represents and warrants to the Company that the Common Shareholder holds a minimum of 1,400 common shares of the Company and either (1) is not a U.S. person<sup>2</sup>, as defined in Regulation S of the Securities Act of 1933, as amended (the "Securities Act"), or (2) is a Qualified Institutional Buyer, as defined in Rule 144A of the Securities Act.

1. The Common Shareholder agrees and understands that if the Company does not receive this Certificate by October 22, 2010 or if the Company determines, in its sole discretion, that this Certificate is not executed correctly or completely, the Company will distribute the Cash Price to the Common Shareholder in accordance with the formula for paying Cash Recipients specified in the Letter.

2. The Common Shareholder agrees to supply the Company with such other facts as the Company deems necessary in order to ascertain that, as a result of the Dividend, no violation by the Company shall occur under any securities laws of the United States or any other relevant jurisdiction, including the Securities Act and the Securities Exchange Act of 1934, as amended.

3. If the Common Shareholder is a corporation, partnership, trust or other entity, the person executing this Certificate for the Common Shareholder has the full power and authority under the Common Shareholder's governing instruments to do so.

4. The Common Shareholder represents and warrants that the \_\_\_\_\_<sup>3</sup> common shares that it beneficially owns are registered in the name of \_\_\_\_\_.<sup>4</sup>

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<sup>1</sup> Please insert the number of common shares that are owned by the beneficial owner.

<sup>2</sup> The meaning of "U.S. person" under Regulation S of the Securities Act includes, but is not limited to, any natural person resident in the United States and any partnership or corporation organized or incorporated under the laws of the United States.

<sup>3</sup> Insert number of ordinary common shares beneficially owned, as listed in the first paragraph on page 1.

5. The Common Shareholder agrees to indemnify and hold harmless the Company and its affiliates and its respective principals, officers and directors against any loss, liability, cost or expense (including attorneys' fees, taxes and penalties) which may result, directly or indirectly, from the processing of the Dividend.

THE COMPANY HAS NOT REGISTERED THE GOLAR ENERGY COMMON SHARES UNDER THE SECURITIES ACT. THEREFORE, WE ARE OFFERING THESE COMMON SHARES ONLY TO QUALIFIED INSTITUTIONAL BUYERS AS DEFINED IN RULE 144A UNDER THE SECURITIES ACT AND TO PERSONS OUTSIDE THE UNITED STATES UNDER REGULATION S OF THE SECURITIES ACT.

Date: \_\_

Very truly yours,

\_\_\_\_\_  
Print Common Shareholder's Name

\_\_\_\_\_  
Signature of Common Shareholder  
or Authorized Signatory

\_\_\_\_\_  
Print Name and Title of  
Authorized Signatory

\_\_\_\_\_  
Telephone Number of Common Shareholder

\_\_\_\_\_  
Facsimile Number of Common Shareholder

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<sup>4</sup> If the Common Shareholder has its common shares held in custody at a broker, the Common Shareholder should enter the name of its broker. If the Common Shareholder has possession of the stock certificates of the Company, and they are not held in custody at a broker, the Common Shareholder should enter its name as it appears on such certificate.