



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

DIVISION OF  
CORPORATION FINANCE

May 30, 2019

Oystein Kalleklev  
Chief Executive Officer  
FLEX LNG Ltd.  
Par-La-Ville Place  
14 Par-La-Ville Road  
Hamilton, Bermuda

**Re: FLEX LNG Ltd.**  
**Registration Statement on Form 20-FR**  
**Filed May 7, 2019**  
**File No. 1-38904**

Dear Mr. Kalleklev:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Keith Billotti