

Edgar Filing: GOLAR LNG LTD - Form 20-F/A

GOLAR LNG LTD  
Form 20-F/A  
January 29, 2008

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

FORM 20-F/A

Amendment No. 1

(Mark One)

REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g)  
OF THE SECURITIES EXCHANGE ACT OF 1934

OR

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2006  
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OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934

OR

SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from -----

Commission file number 000-50113  
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Golar LNG Limited  
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(Exact name of Registrant as specified in its charter)

Golar LNG Limited  
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(Translation of Registrant's name into English)

Bermuda  
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(Jurisdiction of incorporation or organization)

Par-la-Ville Place, 14 Par-la-Ville Road, Hamilton, HM 08, Bermuda  
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(Address of principal executive offices)

Securities registered or to be registered pursuant to section 12(b) of the Act.

Title of each class	Name of each exchange on which registered
Common Shares, par value \$1.00	NASDAQ

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Securities registered or to be registered pursuant to section 12(g) of the Act.

None

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(Title of class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act.

None

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(Title of class)

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report.

65,562,000 Common Shares, par value \$1.00

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Yes

No

If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act 1934

Yes

No

Note - Checking the box will not relieve any registrant required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 from their obligations under those Sections

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes

No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer.

Large accelerated filer  Accelerated filer  Non-accelerated filer

Indicate by check mark which financial statement item the registrant has elected to follow.

Item 17

Item 18

If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes

No

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## Explanatory Note

This Amendment No. 1 to the annual report on Form 20-F of Golar LNG Limited that was originally filed on July 2, 2007, is being filed solely for the purpose of correcting a typographical error in the signature of PricewaterhouseCoopers LLP to the Report of Independent Registered Public Accounting Firm relating to Korea Line Corporation. The corrected signature is attached hereto as exhibit 99.1.

## SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant certifies that it meets all of the requirements for filing on Form 20-F and has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized.

Golar LNG Limited

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(Registrant)

Date January 29, 2008

By: /s/ Graham Robjohns

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Graham Robjohns  
Principal Financial and  
Accounting Officer

Exhibit 99.1

PriceWaterhouseCoopers Logo

Report of Independent Registered Public Accounting Firm

To the Board of Directors of and Shareholders of  
Korea Line Corporation

We have audited the accompanying balance sheets of Korea Line Corporation (the "Company") as of December 31, 2006 and 2005, and the related statements of income, appropriation of retained earnings and cash flows for each of the three years in the period ended December 31, 2006, all expressed in Korean won. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2006 and 2005, and the results of its operations, the changes in its retained

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earnings and its cash flows for the three years in the period ended December 31, 2006, in conformity with accounting principles generally accepted in the Republic of Korea.

Accounting principles generally accepted in the Republic of Korea vary in certain significant respects from accounting principles generally accepted in the United States of America. Information relating to the nature and effect of such differences is presented in Note 32 to the financial statements.

As discussed in Note 27 to the financial statements, under the provision of Korean tax law enacted from 2005, the Company elected to pay income taxes by applying tonnage tax system to its income from international shipping and accounted for tax expense in line with the new provision in the accompanying financial statements.

/s/ PriceWaterhouseCoopers LLP  
Seoul, Republic of Korea  
June 28, 2007