



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 20, 2008

Mr. John A. Kritzmacher  
Chief Financial Officer  
Global Crossing Limited  
Wessex House  
45 Reid Street  
Hamilton HM 12, Bermuda

**Re: Global Crossing Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 13, 2008**  
**File No. 1-16201**

Dear Mr. Kritzmacher:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director