



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 18, 2010

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, 2008
Filed March 4, 2009
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 Spirgel
Assistant Director