



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 12, 2010

Mr. Anthony D. Christie  
Managing Director  
Global Crossing (UK) Telecommunications Limited  
Global Crossing (UK) Finance Plc  
1 London Bridge  
London, SE 1 9BG, United Kingdom

**RE: Global Crossing (UK) Telecommunications Limited  
Form 20-F for Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
File No. 333-126464-01**

**Global Crossing (UK) Finance Plc  
Form 20-F for Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
File No. 333-126464**

Dear Mr. Christie:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

