



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 16, 2010

Mr. Edward T. Higase  
Managing Director  
Global Crossing (UK) Telecommunications Limited  
Global Crossing (UK) Finance Plc  
1 London Bridge  
London, SE1 9BG  
United Kingdom

**RE: Global Crossing (UK) Telecommunications Limited  
Form 20-F for Fiscal Year Ended December 31, 2009  
Filed April 8, 2010  
File No. 333-126464-01**

**Global Crossing (UK) Finance Plc  
Form 20-F for Fiscal Year Ended December 31, 2009  
Filed April 8, 2010  
File No. 333-126464**

Dear Mr. Higase:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spirgel  
Assistant Director