



DIVISION OF
CORPORATION FINANCE

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

June 8, 2010

Mr. Glen F. Post, III
Chief Executive Officer and President
CenturyLink, Inc.
100 CenturyLink Dr.
Monroe, LA 71203

**RE: CenturyLink, Inc. (f/k/a CenturyTel, Inc.)
Form 10-K for the fiscal year ended December 31, 2009
File No. 001-7784**

Dear Mr. Post:

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

Sincerely,

/s/ Larry Spiegel

Larry Spiegel
Assistant Director