



DIVISION OF  
CORPORATION FINANCE

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

August 8, 2023

Chris Stansbury  
Chief Financial Officer  
Lumen Technologies, Inc.  
100 CenturyLink Drive  
Monroe, LA 71203

**Re: Lumen Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 23, 2023**  
**File No. 001-07784**

Dear Chris Stansbury:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Taylor Kriner, Director SEC Reporting