



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2010

Mr. James Q. Crowe  
Chief Executive Officer  
Level 3 Communications, Inc.  
1025 Eldorado Boulevard  
Broomfield, Colorado 80021-8869

**Re: Level 3 Communications, Inc.  
Form 10-K for fiscal year ended December 31, 2009  
Filed February 26, 2010  
File No. 000-15658**

Dear Mr. Crowe:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

cc: Neil J. Eckstein  
Senior Vice President  
Level 3 Communications, Inc.  
Via Facsimile: (720) 567-2514