



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