

Mail Stop 3561

September 28, 2006

Mr. Phillip A. Marineau  
President and Chief Executive Officer  
Levis Strauss & Co.  
1155 Battery Street  
San Francisco, California 94111

**RE:   Levis Strauss & Co.  
      Form 10-K for Fiscal Year Ended November 27, 2005  
      Form 10-Q for Fiscal Quarter Ended May 28, 2006  
      Filed February 14, 2006 and July 11, 2006  
      File No. 2-90139**

Dear Mr. Marineau:

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

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant