

November 14, 2008

Via U.S. Mail and Facsimile (415-501-7650)

T. Gary Rogers  
Chairman of the Board  
Levi Strauss & Co.  
1155 Battery Street  
San Francisco, California 94111

**Re:    Levi Strauss & Co.  
      Form 10-K for the Fiscal Year Ended November 25, 2007  
      Filed February 12, 2008  
      File No. 2-90139  
      Response Letter Dated October 31, 2008**

Dear Mr. Rogers:

We refer you to our comment letter dated October 17, 2008 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc:    John Reynolds  
      Assistant Director  
      Division of Corporation Finance