



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 6, 2009

R. John Anderson, Chief Executive Officer  
Levi Strauss & Co.  
1155 Battery Street  
San Francisco, California 94111

**RE:   Levi Strauss & Co.  
      Form 10-K for the Fiscal Year Ended November 30, 2008  
      File No. 2-90139**

Dear Mr. Anderson:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services