



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 18, 2010

**via U.S. mail and facsimile**

Ian M. Cumming, Chief Executive Officer  
Leucadia National Corporation  
315 Park Avenue South  
New York, New York 10010

**RE: Leucadia National Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-05721**

Dear Mr. Cumming:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief