



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 27, 2017

Ms. Teresa S. Gendron  
Chief Financial Officer  
Leucadia National Corp  
520 Madison Avenue  
New York, NY 10022

**Re: Leucadia National Corp**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 001-05721**

Dear Ms. Gendron:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure