



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 18, 2010

Mr. John A. Kritzmacher  
Chief Financial Officer  
Global Crossing Limited  
Wessex House  
45 Reid Street  
Hamilton HM 12, Bermuda

**RE: Global Crossing Limited  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 4, 2009  
File No. 1-16201**

Dear Mr. Kritzmacher:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director