



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