



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 15, 2007

VIA U.S. MAIL AND FAX (212) 598-3242

Mr. Joseph A. Orlando
Vice President and Chief Financial Officer
Leucadia National Corporation
315 Park Avenue South
New York, New York 10010

**Re: Leucadia National Corporation
Form 10-K/A for Fiscal Year Ended December 31, 2005
Filed November 3, 2006
File No. 1-5721**

Dear Mr. Orlando:

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

Sincerely,

/s/ Larry Spigel
Assistant Director