



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2016

Richard B. Handler  
Chief Executive Officer  
Leucadia National Corporation  
520 Madison Avenue  
New York, NY 10022

**Re: Leucadia National Corporation  
Form 10-K  
Filed February 19, 2016  
File No. 001-05721**

Dear Mr. Handler:

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/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure