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LEVEL 3 COMMUNICATIONS INC

Filed by

HARRIS ASSOCIATES L P

FORM SC 13G/A

(Amended Statement of Ownership)

Filed 02/11/11

Address	1025 ELDORADO BOULEVARD BLDG 2000 BROOMFIELD, CO 80021
Telephone	7208881000
CIK	0000794323
Symbol	LVLT
SIC Code	4813 - Telephone Communications, Except Radiotelephone
Industry	Communications Services
Sector	Services
Fiscal Year	12/31

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

SCHEDULE 13G
(Rule 13d-102)

Information Statement Pursuant to Rules 13d-1 and 13d-2
Under the Securities Exchange Act of 1934
(Amendment No. 1)*

Level 3 Communications Inc.
(Name of Issuer)

Common Stock, $0.01 par value per share
(Title of Class of Securities)

52729N100
(CUSIP Number)

THIS AMENDMENT IS MEANT TO CORRECT A PRIOR FILING MADE IN ERROR UNDER THE NAME OF LEVEL 3 COMMUNICATIONS INC. DUE TO AN INCORRECT CIK CODE USED.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP NO. 52729N100

1.	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Harris Associates L.P. 04-3276558		
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) __ (b) __		
3.	SEC USE ONLY		
4.	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		5.	SOLE VOTING POWER 0
		6.	SHARED VOTING POWER 0

	7.	SOLE DISPOSITIVE POWER 0
	8.	SHARED DISPOSITIVE POWER 0
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 0	
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* __	
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0%	
12.	TYPE OF REPORTING PERSON* IA	

***SEE INSTRUCTIONS BEFORE FILLING OUT!**

CUSIP NO. 52729N100

1.	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Harris Associates Inc. 04-3276549	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) __ (b) __	
3.	SEC USE ONLY	
4.	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5.	SOLE VOTING POWER 0
	6.	SHARED VOTING POWER 0
	7.	SOLE DISPOSITIVE POWER 0
	8.	SHARED DISPOSITIVE POWER 0
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 0	

10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* __
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0%
12.	TYPE OF REPORTING PERSON* CO

***SEE INSTRUCTIONS BEFORE FILLING OUT!**

Item 1(a) Name of Issuer:	Level 3 Communications Inc.
1(b) Address of Issuer's Principal Executive Offices:	1025 Eldorado Blvd. Broomfield, CO 80021
Item 2(a) Name of Person Filing:	Harris Associates L.P. ("Harris") Harris Associates Inc. ("General Partner")
2(b) Address of Principal Business Office or, if none, Residence:	Both Harris and the General Partner maintain their principal offices at: Two North LaSalle Street, Suite 500 Chicago, IL 60602-3790
2(c) Citizenship:	Harris is a Delaware limited partnership. The General Partner is a Delaware corporation.
2(d) Title of Class of Securities:	Common Stock, $0.01 par value (the “Shares”)
2(e) CUSIP Number:	52729N100
Item 3 If this statement if filed pursuant to Rules 13d-1(b), or 13d-2(b):	Not applicable.
Item 4 Ownership (at December 31, 2010): 4(a) By reason of advisory and other relationships with the person who owns the Shares, Harris may be deemed to be the beneficial owner of the following shares:	0
4(b) Percent of Class:	0%
4(c) Number of shares as to which such person has: (i) sole power to vote or to direct the vote:	0
(ii) shared power to vote or to direct the vote:	0
(iii) sole power to dispose or to direct the disposition of:	0
(iv) shared power to dispose or to direct the disposition of:	0

Harris has been granted the power to vote Shares in circumstances it determines to be appropriate in connection with assisting its advised clients to whom it renders financial advice in the ordinary course of business, by either providing information or advice to the persons having such power, or by exercising the power to vote.

Item 5 Ownership of Five Percent or Less of a Class:
As of December 31, 2010, Harris was not a beneficial owner of any class of shares.

Item 6 Ownership of More than Five Percent on Behalf of Another Person:
Not Applicable.

Item 7 Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company:
Not Applicable.

Item 8 Identification and Classification of Members of the Group:
Not Applicable.

Item 9 Notice of Dissolution of Group:
Not Applicable.

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 11, 2011

Harris Associates, Inc., for itself and, as
General partner of Harris Associates L.P.

By:/s/ Janet L. Reali
Janet L. Reali
General Counsel