

LEVEL 3 COMMUNICATIONS INC

FORM S-8

(Securities Registration: Employee Benefit Plan)

Filed 10/03/94

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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Address	1025 ELDORADO BOULEVARD BLDG 2000 BROOMFIELD, Colorado 80021
Telephone	720-888-1000
CIK	0000794323
Industry	Communications Services
Sector	Services
Fiscal Year	12/31

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REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

PETER KIEWIT SONS', INC.

(Exact name of registrant as specified in its charter)

Delaware
(State of incorporation)

47-0210602
(I.R.S. Employer
Identification No.)

1000 Kiewit Plaza
Omaha, Nebraska
(Address of principal
executive offices)

68131
(Zip code)

PETER KIEWIT SONS', INC.
EMPLOYEE OWNERSHIP PLAN
(Full title of the plan)

Kenneth D. Gaskins, Esq.
Peter Kiewit Sons', Inc.
1000 Kiewit Plaza
Omaha, Nebraska 68131
(402) 342-2052

(Name, address and telephone number
of agent for service)

Calculation of Registration Fee

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Offering Price	Amount of Registration Fee
1994 Series Convertible Debentures due October 31, 2004	\$2,500,000	102.5%	\$2,562,500	\$884

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Items 1 and 2.

The information furnished to participants is not required to be filed with this registration statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

End of Filing

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