

LEVEL 3 COMMUNICATIONS INC

FORM NT 10-K

(Notification that Annual Report will be submitted late)

Filed 03/27/98 for the Period Ending 12/27/97

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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FORM NT 10-K

(Notification that Annual Report will be submitted late)

Filed 3/27/1998 For Period Ending 12/27/1997

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

U.S. SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One):

X Form 10-K or Form 10-KSB ____ Form 20-F ____ Form
11-K ____ Form 10-Q or Form 10-QSB ____ Form N-SAR

For the Period Ended: December 27, 1997

____ Transition Report on Form 10-K or Form K-KSB
____ Transition Report on Form 20-F
____ Transition Report on Form 11-K
____ Transition Report on Form 10-Q [or Form 10-QSB]
____ Transition Report on Form N-SAR

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

Part I - Registrant Information

Full Name of Registrant: Peter Kiewit Sons', Inc. Former Name if Applicable:

Address of Principal Executive Office: 1000 Kiewit Plaza City, State and Zip Code: Omaha, Nebraska 68131

Part II- Rules 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

X (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.

X (b) The subject annual report, semi-annual report, transition report on Form 10-K or Form 10-KSB, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q [or Form 10-QSB], or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by the Rule 12b-25(c) has been attached if applicable.

Part III - Narrative

The Form 10-K of Peter Kiewit Sons', Inc. for the period ended December 27, 1997 could not be filed within the prescribed time period because the Company did not have certain financial information necessary to complete the preparation of the financial statements as of and for the year ended December 27, 1997.

Part IV - Other Information

(1) Name and telephone number of person to contact in regard to this notification.

Eric J. Mortensen (402) 271-2966 Controller (Area Code) (Telephone Number)

(Name)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no identify report(s). ☒X___ Yes ___ No

(3) Is it anticipated that any significant change in results of operation from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made. ___ Yes ☒X___ No

Peter Kiewit Sons', Inc.
(Name of Registrant as specified in charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 27, 1997 By: /Eric J. Mortensen Controller

End of Filing

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