

LEVEL 3 COMMUNICATIONS INC

FORM EFFECT (Effectiveness Order)

Filed 05/18/07

| | |
|-------------|--|
| 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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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
NOTICE OF EFFECTIVENESS**

Effective Date: May 17, 2007

Form: S-4

CIK: 0001324501

Company Name: Level 3 Financing, Inc.

File Number: 333-139123

CIK: 0001324502

Company Name: Level 3 Communications, LLC

File Number: 333-139123-03

CIK: 0001372433

Company Name: BROADWING FINANCIAL SERVICES, INC.

File Number: 333-139123-02

CIK: 0000794323

Company Name: LEVEL 3 COMMUNICATIONS INC

File Number: 333-139123-01