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LEUCADIA NATIONAL CORP  
Form 13F-HR  
May 14, 2007

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

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: 3/31/2007

Check here if Amendment ; Amendment Number: \_\_\_\_\_

This Amendment (Check only one.):  is a restatement.

adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Leucadia National Corporation

Address: 315 Park Avenue South, 20th Floor

New York, NY 10010

Form 13F File Number: 028-11122

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Joseph A. Orlando

Title: Vice President and Chief Financial Officer

Phone: 212-460-1900

Signature, Place, and Date of Signing:

/s/ Joseph A. Orlando

New York, NY

MAY 14, 2007

-----  
[SIGNATURE]

-----  
[City, State]

-----  
[Date]

Report Type (Check only one.):

13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)

13F NOTICE. (Check here if no holdings are in this report, and all holdings are reported by other reporting manager(s).)

13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager:

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers:

0

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Form 13F Information Table Entry Total: 10  
 Form 13F Information Table Value Total: \$311,992

List of Other Included Managers:

No. Form 13F File Number Name

### FORM 13F INFORMATION TABLE

Col. 1 ----- Name of Issuer -----	Col. 2 ----- Title of Class -----	Col. 3 ----- Cusip -----	Col. 4 ----- Value (x\$1000) -----	Col. 5 ----- Shrs or Prn Amt -----	Col. 5 ----- Sh/ Prn -----	Col. 5 ----- Put/ Call -----	Col. 5 ----- Investm Discret -----
Accelrys Inc	COM	00430U 10 3	223	34,917	SH		SOLE
ALCATEL-LUCENT	SPONSORED ADR	013904 30 5	491	41,533	SH		SOLE
EASTMAN CHEM CO	COM	277432 10 0	253,705	4,006,077	SH		SOLE
FEI Co	COM	30241L 10 9	956	26,515	SH		SOLE
International Assets Holding Co	COM	459028 10 6	38,683	1,384,985	SH		SOLE
OLYMPIC STEEL	COM	68162K 10 6	16,115	520,000	SH		SOLE
Symyx Technologies	COM	87155S 10 8	354	20,000	SH		SOLE
Veeco Instrs Inc Del	COM	922417 10 0	496	25,420	SH		SOLE
WASHINGTON GROUP INTL INC	COM NEW	938862 20 8	233	3,514	SH		SOLE
WINN DIXIE STORES INC	COM NEW	974280 30 7	736	41,725	SH		SOLE