



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 11, 2006

**Via U.S. Mail and Fax (212-805-5264)**

Mr. Ralph G. D'Ambrosio  
Principal Accounting Officer  
L-3 Communications Holdings, Inc.  
600 Third Avenue  
New York, NY 10016

**Re: L-3 Communications Holdings, Inc.  
L-3 Communications Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 9, 2006 and March 28, 2006**

**Form 10-Q for Fiscal Quarters Ended September 30, 2006  
File Nos. 1-14141 and 333-46983**

Dear Mr. D'Ambrosio:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director