



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 23, 2008

By U.S. Mail

Ralph G. D'Ambrosio
Vice President and Chief Financial Officer
L-3 Communications Holdings, Inc.
L-3 Communications Corporation
600 Third Avenue, 34th Floor
New York, NY 10016

**Re: L-3 Communications Holdings, Inc.
L-3 Communications Corporation
Form 10-K for the year ended December 31, 2007
Filed February 28, 2008
File Nos. 001-14141 and 333-46983**

Dear Mr. D'Ambrosio:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/ Robert Bartelmes

Robert Bartelmes
Senior Financial Analyst

cc: by facsimile to (212) 805-5252
Allen Danzig, Esq.
Vice President & Assistant General Counsel