



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 4, 2009

**Via U.S. Mail and Fax (212-805-5477)**

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

**RE: L-3 Communications Holdings, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
File No. 001-14141**

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,

Larry Spigel  
Assistant Director