



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2014

Via E-mail

Zivi Nedivi

Chief Executive Officer

Cyalume Technologies Holdings, Inc.

910 SE 17<sup>th</sup> Street, Suite 300

Fort Lauderdale, FL 33316

**Re: Cyalume Technologies Holdings, Inc.**  
**Form 10-K for the Year Ended December 31, 2013**  
**Filed April 15, 2014**  
**Definitive Proxy Materials on Schedule 14A**  
**Filed April 30, 2014**  
**File No. 000-52247**

Dear Mr. Nedivi:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director

