



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

November 28, 2016

Zivi Nedivi  
Chief Executive Officer  
Cyalume Technologies Holdings, Inc.  
910 SE 17th Street, Suite 300  
Fort Lauderdale, FL 33316

**Re: Cyalume Technologies Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed April 7, 2016**  
**File No. 000-52247**

Dear Mr. Nedivi:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications