



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2010

Mr. Vincent K. Petrella  
Senior Vice President, Chief Financial Officer and Treasurer  
Lincoln Electric Holdings, Inc.  
22801 St. Clair Avenue  
Cleveland, Ohio 44117

**Re: Lincoln Electric Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 22, 2010**  
**File No. 000-1402**

Dear Mr. Petrella:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief