



DIVISION OF
CORPORATION FINANCE

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

February 16, 2011

Sean B. O'Connor
Vice President, Chief Financial Officer, Secretary and Treasurer
LeCroy Corporation
700 Chestnut Ridge Road
Chestnut Ridge, NY 10977

Re: LeCroy Corporation
Form 10-K for the fiscal year ended July 3, 2010
Filed September 8, 2010
File No. 000-26634

Dear Mr. O'Connor:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief