

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

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### FILED FOR

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#### **L 3 COMMUNICATIONS HOLDINGS INC**

CIK: [1056239](#) | IRS No.: [133937434](#) | State of Incorporation: **DE** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **3663** Radio & tv broadcasting & communications equipment

Mailing Address  
600 THIRD AVENUE  
34TH FLOOR  
NEW YORK NY 10016

Business Address  
600 THIRD AVENUE  
34TH FLOOR  
NEW YORK NY 10016  
2126971111



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

Mail Stop 3720

June 1, 2010

Ralph G. D'Ambrosio  
Vice President and Chief Financial Officer  
L-3 Communications Holdings, Inc.  
600 Third Avenue  
New York, NY 10016

**RE: L-3 Communications Holdings, Inc.  
Form 10-K for the year ended December 31, 2009  
Filed February 26, 2010  
And documents incorporated therein by reference  
File No. 333-46983**

Dear Mr. D'Ambrosio:

We have completed our review of your and have no further comments at this time.

Sincerely,  
/s Robert Bartelmes

Larry Spigel  
Assistant Director