



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2018

Ralph D'Ambrosio  
Senior Vice President and Chief Financial Officer  
L3 Technologies, Inc.  
600 Third Avenue  
New York, New York 10016

**Re: L3 Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed: February 22, 2018**  
**File No.: 001-37975**

Dear Mr. D'Ambrosio:

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.

Division of Corporation Finance  
Office of Telecommunications