



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

September 25, 2009

Mark J. DeCesaris  
Acting Chief Financial Officer  
50 Rockefeller Plaza  
New York, NY 10020

**Re: W.P. Carey & Co. LLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Fiscal Quarters Ended March 31, 2009 and June 30,**  
**2009**  
**File No. 001-13779**

Dear Mr. DeCesaris:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant at (202) 551-3472 or me at (202) 551-3498 with any other questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant