January 10, 2008

## VIA U.S. MAIL AND FAX (972) 444-4949

Andrew Welch Chief Financial Officer FelCor Lodging Limited Partnership 545 E. John Carpenter Frwy, Suite 1300 Irving, TX 75062

> Re: FelCor Lodging Limited Partnership Form 10-K for Fiscal Year Ended December 31, 2006 Filed March 2, 2007 File No. 333-39595-01

Dear Mr. Welch:

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

Sincerely,

Kevin Woody Branch Chief