

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 25, 2009

Via U.S. mail and facsimile

Mr. Paritosh K. Choksi Chief Financial Officer ATEL Capital Equipment Fund XI, LLC 600 California Street, 6th floor San Francisco, California 94108

> RE: Form 10-K for the fiscal year ended December 31, 2008 Form 10-Q for the period ended March 31, 2009 File No. 0-51858

Dear Mr. Choksi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief