



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

August 7, 2018

Via E-mail

Mr. Patrick Carroll  
Chief Financial Officer  
Lexington Realty Trust  
LEPERCQ Corporate Income Fund L.P.  
One Penn Plaza, Suite 4015  
New York, NY 10119-4015

**Re: Lexington Realty Trust  
LEPERCQ Corporate Income Fund L.P.  
Form 10-K for the fiscal year ended December 31, 2017  
Filed February 27, 2018  
File No. 001-12386 (Trust)  
File No. 033-04215 (L.P.)**

Dear Mr. Carroll:

We have completed our review of your filings. 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.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities