October 11, 2006

Mail Stop 4561

Mr. Patrick Carroll Chief Financial Officer Lexington Corporate Properties Trust One Penn Plaza, Suite 4015 New York, NY 10119

Re: Lexington Corporate Properties Trust Form 10-K for the year ended December 31, 2005 Filed March 14, 2006 Form 8-K/A dated April 13, 2005 Filed June 29, 2005 File No. 1-12386

Dear Mr. Carroll:

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

Sincerely,

Steven Jacobs Accounting Branch Chief