



DIVISION OF
CORPORATION FINANCE

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

December 8, 2010

Via U.S. Mail and Facsimile 212.594.6600

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

**Re: Lexington Realty Trust
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 7, 2010
File No. 1-12386**

Dear Mr. Carroll:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief