

Mail Stop 4561

January 10, 2008

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

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

**Re: FelCor Lodging Trust Incorporated
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 1, 2007
File No. 001-14236**

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