



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 31, 2017

Via E-Mail

ToniAnn Sanzone  
Chief Financial Officer  
W. P. Carey, Inc.  
50 Rockefeller Plaza  
New York, NY 10020

**Re: W. P. Carey, Inc.**  
**Form 10-K**  
**Filed February 24, 2017**  
**Form 8-K**  
**Filed February 23, 2017**  
**File No. 001-13779**

Dear Ms. Sanzone:

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