

Mail Stop 4561

January 10, 2008

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

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

**Re: FelCor Lodging Limited Partnership  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 2, 2007  
File No. 333-39595-01**

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