



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 14, 2010

Mr. Paritosh K. Choksi  
Executive Vice President, CFO and COO  
ATEL Capital Equipment Fund IX, LLC  
600 California Street, 6<sup>th</sup> Floor  
San Francisco, CA 94108

**RE: ATEL Capital Equipment Fund IX, LLC**  
**Form 10-K for the Fiscal Year ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters ended March 31, 2010, June 30,**  
**2010 and September 30, 2010**  
**File No. 0-50210**

Dear Mr. Choksi:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief