

Mail Stop 4561

January 29, 2009

VIA USMAIL and FAX (480) 907 - 1194

Mr. D. Kirk McAllaster, Jr.  
Executive Vice President, Chief Financial Officer  
Cole Credit Property Trust, Inc.  
2555 East Camelback Road, Suite 400  
Phoenix, Arizona 85016

**Re: Cole Credit Property Trust, Inc.**  
**Form 10-K for the year ended 12/31/2007**  
**Filed on 3/27/2008**  
**File No. 000-51962**

Dear Mr. D. Kirk McAllaster, Jr.:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Yolanda Crittendon  
Staff Accountant