



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 4, 2007

Francis T. Joyce
Chief Financial Officer
Macquarie Infrastructure Company LLC
125 West 55th Street
New York, NY 10019

**Re: Macquarie Infrastructure Company LLC
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 1-32385**

Dear Mr. Joyce:

We have completed our review of your 2006 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief