



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 6, 2009

via U.S. mail and facsimile

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

**Re: Macquarie Infrastructure Company LLC
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008
Response Letter Dated December 10, 2008
File No. 1-32384**

**Definitive Proxy Statement on Schedule 14A
Filed April 14, 2008
File No. 1-32384**

Dear Mr. Stokes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: M. Karney
J. Madison
K. Calder
K. Stertzel