

September 11, 2007

Mail Stop 4561

*By U.S. Mail and facsimile to (212) 983-1385*

Mr. Mark Labell, Senior Vice President, Finance  
Wien & Malkin LLC, Supervisor of  
Empire State Building Associates L.L.C.  
60 East 42<sup>nd</sup> Street  
New York, NY 10165

**RE: Empire State Building Associates L.L.C.  
File No. 000-00827  
Form 10-K for the year ended December 31, 2006**

Dear Mr. Labell:

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

Sincerely,

Cicely LaMothe  
Branch Chief