



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3233

August 7, 2018

Via E-mail

Mr. Patrick Carroll
Chief Financial Officer
Lexington Realty Trust
LEPERCQ Corporate Income Fund L.P.
One Penn Plaza, Suite 4015
New York, NY 10119-4015

**Re: Lexington Realty Trust
LEPERCQ Corporate Income Fund L.P.
Form 10-K for the fiscal year ended December 31, 2017
Filed February 27, 2018
File No. 001-12386 (Trust)
File No. 033-04215 (L.P.)**

Dear Mr. Carroll:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee
Senior Staff Accountant
Office of Real Estate and
Commodities