

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 21, 2008

George C. Carp  
Principal Financial and Accounting Officer  
Main Place Funding, LLC  
9 W 57<sup>th</sup> Street  
New York, NY 10019

**Re: Main Place Funding, LLC**  
**Form 10-K for the Year Ended December 31, 2007**  
**File No. 033-82040**

Dear Mr. Carp:

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief