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August 6, 2007

**VIA EDGAR, OVERNIGHT COURIER  
AND FACSIMILE: (202) 772-9210**

United States Securities and Exchange Commission  
Attn: Ms. Elaine Wolff and Mr. Duc Dang  
Division of Corporation Finance  
Mail Stop 4561  
100 F Street, N.E.  
Washington, D.C. 20549-7010

Re: **LTC Properties, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 18, 2007 and amended July 27, 2007**  
**File No. 333-143826**

Dear Ms. Wolff and Mr. Dang:

On behalf of the registrant, LTC Properties, Inc., this letter shall supplement the response to comment 1 in the registrant's correspondence dated July 27, 2007 to confirm that Exhibits 4.13 and 4.14 filed as part of Amendment No. 1 to Registration Statement on Form S-3 (333-143826) each constitute an open-ended indenture.

Very truly yours,

/s/ David T. Mittelman  
David T. Mittelman

DTM:mh

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