



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

DIVISION OF  
CORPORATION FINANCE

January 18, 2022

George P. Doyle  
Chief Financial Officer  
Landmark Infrastructure Partners LP  
400 Continental Blvd., Suite 500  
El Segundo, CA 90245

**Re: Landmark Infrastructure Partners LP**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 10, 2021**  
**File No. 001-36735**

Dear Mr. Doyle:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: David Lieberman, Esq.