

SECURITIES AND EXCHANGE COMMISSION

FORM 10-D

Periodic distribution reports by Asset-Backed issuers pursuant to Rule 13a-17 or 15d-17

Filing Date: **2009-01-26** | Period of Report: **2009-01-12**
SEC Accession No. **0001136999-09-000024**

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FILER

Banc of America Commercial Mortgage Inc., Series 2008-LS1

CIK: **1427687** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **10-D** | Act: **34** | File No.: **333-130755-11** | Film No.: **09545558**
SIC: **6189** Asset-backed securities

Mailing Address
*BANK OF AMERICA
CORPORATE CENTER
100 NORTH TRYON STREET
CHARLOTTE NC 28255*

Business Address
*BANK OF AMERICA
CORPORATE CENTER
100 NORTH TYRON ST
CHARLOTTE NC 28255
7043862400*

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

FORM 10-D

ASSET-BACKED ISSUER DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the monthly distribution period from
December 10, 2008 to January 12, 2009

Commission File Number of issuing entity: 333-130755-11

Commercial Mortgage Loan Trust 2008-LS1
(Exact name of issuing entity as specified in its charter)

Commission File Number of depositor: 333-130755

Banc of America Commercial Mortgage Inc.
(Exact name of depositor as specified in its charter)

Bank of America, National Association
(Exact name of sponsor as specified in its charter)

New York
(State or other jurisdiction of incorporation or organization of the issuing entity)

32-0253281
32-0253415
(I.R.S. Employer Identification No.)

c/o Bank of America, N.A. as successor by merger to
LaSalle Bank N.A.
135 South LaSalle Street
Chicago, Illinois

60603

(Address of principal executive offices of the issuing
entity)

(Zip Code)

(312) 904-7323
(Telephone number, including area code)

N/A
(Former name, former address, if changed since last report)

Registered/reporting pursuant to (check one)

Title of class
Classes A-1, A-2, A-3, A-4A,
A-4B, A-4BF, A-1A, A-SM, A-
M, and A-J.

Section 12(b)

Section 12(g)

Section 15(d)

Name of exchange
(If Section 12(b))

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

PART I - DISTRIBUTION INFORMATION

Item 1. Distribution and Pool Performance Information.

The monthly distribution report for the period referenced above for the holders of Commercial Mortgage Loan Trust, Commercial Mortgage Pass-Through Certificates, Series 2008-LS1 is attached as Exhibit 99.1.

PART II - OTHER INFORMATION

Item 9. Exhibits.

(b) 99.1 Monthly distribution report pursuant to Section 4.02 of the Pooling and Servicing Agreement for the period referenced above. The date and time stamp on the attached monthly distribution report is 12-Jan-2009 - 09:07.

SIGNATURES*

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Banc of America Commercial Mortgage Inc.

Date: January 19, 2009

/s/ Peter Cookson

Peter Cookson
Senior Vice President
