

Mail Stop 4561

January 26, 2007

Thomas J. Hutchison III  
450 South Orange Ave  
Orlando, FL 32801

**Re: CNL Hotels & Resorts, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Forms 10-Q for Fiscal Quarters Ended March 31, 2006, June 30, 2006,  
and September 30, 2006  
File No. 001-32254**

Dear Mr. Hutchison:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3413 if you have questions.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief