

Mail Stop 4561

February 5, 2008

Robert L. Levy  
625 Madison Avenue  
New York, NY 10022

**Re: Centerline Holding Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007, June 30, 2007, and  
September 30, 2007  
File No. 001-13237**

Dear Mr. Levy:

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) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant