



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

March 11, 2010

Mail Stop 3010

*By U.S. Mail and facsimile to (212) 593-5769*

Mr. Robert L. Levy, Chief Financial Officer  
Centerline Holding Company  
625 Madison Avenue  
New York, NY 10022

**RE: Centerline Holding Company**  
**File No. 001-13237**  
**Forms 10-K and 10-K/A1 for the year ended December 31, 2008**  
**Forms 10-Q for the quarters ended March 31, 2009, June 30, 2009 and**  
**September 30, 2009**

Dear Mr. Levy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant