

Mail Stop 4561

February 25, 2008

Mr. Laurence S. Geller  
President, Chief Executive Officer, and Director  
Strategic Hotels & Resorts, Inc.  
200 West Madison Street  
Suite 1700  
Chicago, Illinois 60606-3415

**Re: Strategic Hotels & Resorts, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed 3/01/07  
File No. 001-32223**

Dear Mr. Geller:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

Mr. Laurence S. Geller  
Strategic Hotels & Resorts, Inc.  
February 25, 2008  
Page 2