

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.
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