



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

November 10, 2009

James E. Mead  
Chief Financial Officer  
Strategic Hotels & Resorts, Inc.  
200 West Madison Street, Suite 1700  
Chicago, Illinois 60606

**Re: Strategic Hotels & Resorts, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Filed March 2, 2009  
File No. 001-32223**

Dear Mr. Mead:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tom Kluck  
Branch Chief