



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

DIVISION OF
CORPORATION FINANCE

December 17, 2013

Via E-mail

Mr. Russell Hoffman
Chief Operating Officer
Orange Capital, LLC
1370 Avenue of the Americas, 23rd Floor
New York, New York 10019

**Re: Strategic Hotels & Resorts, Inc.
Preliminary Soliciting Material on Schedule 14A
Filed by Orange Capital, LLC et al.
Filed November 20, 2013
File No. 001-32223**

Dear Mr. Hoffman:

We have reviewed your filing and response dated December 6, 2013 and have the following comment.

Exhibit 2

1. We note your response to prior comment 1, in particular as it relates to the statement that “We believe the Company has a high cost of capital relative to others we view as acquirers of luxury real estate assets, ... implying the Company’s assets are likely worth more to others than in the public markets.” Your response does not appear to provide support for this statement, other than to list a number of transactions in which other entities paid more per “key” for properties than the company appears to have paid for Essex House. Please provide a basis for the quoted view.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

Mr. Russell Hoffman
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cc: Via E-mail
Kristin P. Poole, Esq.
Schulte Roth & Zabel LLP